Budget Report
FY 2025

48 Stillwater

0861 Absarokee Elem

Submit ID: 0861-68749280

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	127	N/A	12,875,233

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

Joint District Distribution:

(Used for county calculations)

Located - 48 Stillwater	124	N/A	11,187,894
Non-located - 05 Carbon	3	N/A	1,687,339

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

Certification

District Clerk: Tanya Lester

(Signature) (Date)

Chairperson, School Trustees: Kayce Arthun

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,340,430.43	136,564.09	10%	10.19%	20,937.91	597,886.48	721,606.04	56.05
10 Transportation	85,000.00	17,000.00	20%	20.00%	10,369.66	35,767.90	38,862.44	3.02
11 Bus Depreciation Reserve	595,964.76	0.00	N/A	0.00%	571,026.84	0.00	24,937.92	1.94
13 Tuition	53,791.92		N/A		53,791.92	0.00	0.00	0.00
14 Retirement	185,000.00	37,000.00	20%	20.00%	31,110.28	153,889.72		
17 Adult Education	34,076.01	0.00	35%	0.00%	24,076.01	0.00	10,000.00	0.78
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	44,480.52	0.00	N/A	0.00%	31,118.17	862.35	12,500.00	0.97
29 Flexibility	11,285.78	0.00	N/A	0.00%	9,048.83	2,236.95	0.00	0.00
61 Building Reserve	67,408.01	0.00	N/A	0.00%	39,758.01	4,050.00	23,600.00	1.83
Total of All Funds	2,417,437.43	190,564.09			791,237.63	794,693.40	831,506.40	64.59

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

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ABSAROKEE K-6	93
M1	ABSAROKEE 7-8	34

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

A.	Direct State Aid	(I-A)	463,474.58
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	43,231.21
D.	At Risk Student	(I-D)	2,086.70
E.	Indian Education For All	(I-E)	3,128.01
F.	American Indian Achievement Gap	(I-F)	1,452.00
G.	Data For Achievement	(I-G)	2,994.66
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	35,635.86
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,723.38
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	208.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	115
B.	BASE Budget Limit	(II-B)	853,801.62
C.	Maximum Budget Limit	(II-C)	1,062,371.32
D.	Over-BASE Levy As Submitted on Budget	(II-D)	443,934.25
E.	Adopted Budget	(II-E)	1,297,735.87

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	934,956.86
H.	Maximum Budget Limit	(II-H)	1,167,743.58
I.	Highest Budget Without a Vote	(II-I)	1,340,430.43
J.	Highest Budget	(II-J)	1,340,430.43
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,340,430.43

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

A.	Operating Reserve (961)	(III-A)		134,043.04
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,521.05
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	2,521.05	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		20,937.91
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	20,937.91	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		157,502.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,340,430.43
1.	BASE Budget Limit	(V-A1)	934,956.86	
2.	Over-BASE Budget	(V-A2)	405,473.57	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		463,474.58
1.	Direct State Aid Paid By State	(V-B1)	463,474.58	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		43,231.21
D.	At Risk Student	(V-D)		2,086.70
E.	Indian Education For All	(V-E)		3,128.01
F.	American Indian Achievement Gap	(V-F)		1,452.00
G.	Data For Achievement	(V-G)		2,994.66
H.	Special Education Allowable Cost Payment	(V-H)		35,635.86
I.	Remaining Fund Balance Available	(V-I)		20,937.91
J.	Non-Levy Revenue and Funding Sources	(V-J)		40,777.06
1.	Actual Non-Levy Revenue	(V-J1)	40,777.06	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		321,238.87
1.	State - Guaranteed Tax Base Aid	(V-L1)	5,106.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	316,132.47	
M.	**Subtotal of BASE Budget Revenue	(V-M)		934,956.86

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		405,473.57
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		405,473.57

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.56
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		31.49
1.	District Property Tax Levy Mills	(V-U1)	31.49	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		56.05

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

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48 Stillwater

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01 General Fund

Adopted Budget	0001	1,340,430.43

Budget Uses

Expenditure Budget	0002	1,340,430.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	20,937.91
Direct State Aid	3110	463,474.58
Quality Educator	3111	43,231.21
At Risk Student	3112	2,086.70
Indian Education For All	3113	3,128.01
American Indian Achievement Gap	3114	1,452.00
State Special Education Allowable Cost Payment to Districts	3115	35,635.86
Data For Achievement	3116	2,994.66
State - Guaranteed Tax Base Aid	3120	5,106.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	39,277.06
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,500.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	316,132.47		
Over-BASE Levy	1110(c)	405,473.57		
District Tax Levy			1110	721,606.04
Total Estimated Revenues to Fund Adopted Budget			0004	1,340,430.43
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	85,000.00

Budget Uses

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

Transportation Schedule Data

On-Schedule	0005	32,516.27
Contingency	0006	3,251.63
Over-Schedule	0011	49,232.10
Fund Balance for Budget	TFS48	27,369.66
Operating Reserve	0961	17,000.00
Unreserved Fund Balance Reappropriated	0970	10,369.66

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,883.95
State - On-Schedule Transportation Reimbursement	3210	17,883.95
District Tax Levy	1110	38,862.44
District Mills	999	3.02
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	595,964.76

Budget Uses

Expenditure Budget	0002	595,964.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	571,026.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	571,026.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	24,937.92
District Mills	999	1.94
Total Estimated Revenues to Fund Adopted Budget	0004	595,964.76

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Ford Expedition	2024	25,979.00	0.00	5,195.80	5,195.80
2023 Thomas	2022	50,000.00	20,000.00	10,000.00	10,000.00
2020 International IC CE	2020	48,710.62	38,968.48	9,742.12	9,742.12
2017 International IC CE	2016	88,780.00	133,170.00	N/A	NA
Blue Bird All American	2013	79,500.00	119,250.00	N/A	NA
Total					24,937.92

13 Tuition Fund

Adopted Budget	0001	53,791.92

Budget Uses

Expenditure Budget	0002	53,791.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	53,791.92
Unreserved Fund Balance Reappropriated	0970	53,791.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	53,791.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	185,000.00

Budget Uses

Expenditure Budget	0002	185,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	68,110.28
Operating Reserve	0961	37,000.00
Unreserved Fund Balance Reappropriated	0970	31,110.28

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	153,889.72
Total Estimated Revenues to Fund Adopted Budget	0004	185,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	34,076.01

Budget Uses

Expenditure Budget	0002	34,076.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,076.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,076.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,000.00
District Mills	999	0.78
Total Estimated Revenues to Fund Adopted Budget	0004	34,076.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	44,480.52

Budget Uses

Expenditure Budget	0002	44,480.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	31,118.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,118.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	862.35
District Tax Levy	1110	12,500.00
District Mills	999	0.97
Total Estimated Revenues to Fund Adopted Budget	0004	44,480.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	11,285.78

Budget Uses

Expenditure Budget	0002	11,285.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,048.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,048.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	2,236.95
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,285.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

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61 Building Reserve Fund

Adopted Budget		0001	67,408.01

Budget Uses

Expenditure Budget		0002	67,408.01
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	39,758.01
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	39,758.01
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	4,050.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,600.00	
District Tax Levy		1110	23,600.00
District Mills		999	1.83
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.83
Total Estimated Revenues to Fund Adopted Budget		0004	67,408.01

Budget Report
FY 2025

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-03982971

Due Dates:

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

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	82	20,431,881

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

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

Certification

District Clerk: Tanya Lester

(Signature) (Date)

Chairperson, School Trustees: Kayce Arthun

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-03982971

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,155,648.95	117,035.08	10%	10.13%	39,929.90	600,477.79	515,241.26	25.22
10 Transportation	85,000.00	17,000.00	20%	20.00%	11,254.67	35,767.90	37,977.43	1.86
11 Bus Depreciation Reserve	562,429.94	0.00	N/A	0.00%	518,764.78	0.00	43,665.16	2.14
13 Tuition	43,748.04		N/A		43,748.04	0.00	0.00	0.00
14 Retirement	150,000.00	30,000.00	20%	20.00%	28,476.67	121,523.33		
17 Adult Education	22,136.72	0.00	35%	0.00%	12,136.72	0.00	10,000.00	0.49
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	116,389.48	0.00	N/A	0.00%	94,180.02	809.46	21,400.00	1.05
29 Flexibility	74,970.00	0.00	N/A	0.00%	65,598.55	9,371.45	0.00	0.00
61 Building Reserve	79,362.58	0.00	N/A	0.00%	56,002.58	3,710.00	19,650.00	0.96
Total of All Funds	2,289,685.71	164,035.08			870,091.93	771,659.93	647,933.85	31.72

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

Budget Report
FY 2025

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-03982971

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ABSAROKEE HS 9-12 82

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

A.	Direct State Aid	(I-A)	453,381.60
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	28,575.94
D.	At Risk Student	(I-D)	1,045.95
E.	Indian Education For All	(I-E)	2,019.66
F.	American Indian Achievement Gap	(I-F)	484.00
G.	Data For Achievement	(I-G)	1,933.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	21,706.93
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,341.08
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	4,474.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	76
B.	BASE Budget Limit	(II-B)	803,805.29
C.	Maximum Budget Limit	(II-C)	1,000,775.37
D.	Over-BASE Levy As Submitted on Budget	(II-D)	316,463.31
E.	Adopted Budget	(II-E)	1,120,268.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	877,606.44
H.	Maximum Budget Limit	(II-H)	1,096,090.55
I.	Highest Budget Without a Vote	(II-I)	1,155,648.95
J.	Highest Budget	(II-J)	1,155,648.95
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,155,648.95

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

A.	Operating Reserve (961)	(III-A)		115,564.90
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,470.18
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	1,470.18	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		39,929.90
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	39,929.90	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		156,964.98

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,155,648.95
1.	BASE Budget Limit	(V-A1)	877,606.44	
2.	Over-BASE Budget	(V-A2)	278,042.51	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		453,381.60
1.	Direct State Aid Paid By State	(V-B1)	453,381.60	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		28,575.94
D.	At Risk Student	(V-D)		1,045.95
E.	Indian Education For All	(V-E)		2,019.66
F.	American Indian Achievement Gap	(V-F)		484.00
G.	Data For Achievement	(V-G)		1,933.56
H.	Special Education Allowable Cost Payment	(V-H)		21,706.93
I.	Remaining Fund Balance Available	(V-I)		39,929.90
J.	Non-Levy Revenue and Funding Sources	(V-J)		39,387.01
1.	Actual Non-Levy Revenue	(V-J1)	36,649.20	
2.	Anticipated Non-Levy Revenue	(V-J2)	2,737.81	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		289,141.89
1.	State - Guaranteed Tax Base Aid	(V-L1)	51,943.14	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	237,198.75	
M.	**Subtotal of BASE Budget Revenue	(V-M)		877,606.44

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		278,042.51
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		278,042.51

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		11.61
U.	Over-BASE Mills	(V-U)		13.61
1.	District Property Tax Levy Mills	(V-U1)	13.61	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		25.22

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

Budget Report
FY 2025

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-03982971

01 General Fund

Adopted Budget	0001	1,155,648.95

Budget Uses

Expenditure Budget	0002	1,155,648.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	39,929.90
Direct State Aid	3110	453,381.60
Quality Educator	3111	28,575.94
At Risk Student	3112	1,045.95
Indian Education For All	3113	2,019.66
American Indian Achievement Gap	3114	484.00
State Special Education Allowable Cost Payment to Districts	3115	21,706.93
Data For Achievement	3116	1,933.56
State - Guaranteed Tax Base Aid	3120	51,943.14

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	35,149.20
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,500.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	2,737.81
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	237,198.75		
Over-BASE Levy	1110(c)	278,042.51		
District Tax Levy			1110	515,241.26
Total Estimated Revenues to Fund Adopted Budget			0004	1,155,648.95
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	85,000.00

Budget Uses

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

Transportation Schedule Data

On-Schedule	0005	32,516.27
Contingency	0006	3,251.63
Over-Schedule	0011	49,232.10
Fund Balance for Budget	TFS48	28,254.67
Operating Reserve	0961	17,000.00
Unreserved Fund Balance Reappropriated	0970	11,254.67

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,883.95
State - On-Schedule Transportation Reimbursement	3210	17,883.95
District Tax Levy	1110	37,977.43
District Mills	999	1.86
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-03982971

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	562,429.94

Budget Uses

Expenditure Budget	0002	562,429.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	518,764.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	518,764.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	43,665.16
District Mills	999	2.14
Total Estimated Revenues to Fund Adopted Budget	0004	562,429.94

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Ford Expedition	2024	25,979.00	0.00	5,195.80	5,195.80
2023 Thomas	2022	50,000.00	20,000.00	10,000.00	10,000.00
2021 International IC CE	2020	48,710.62	38,968.48	9,742.12	9,742.12
2020 International IC CE	2019	93,636.22	93,636.20	18,727.24	18,727.24
Blue Bird All American	2013	79,500.00	119,250.00	N/A	NA
2012 Thomas HDX Pusher	2011	116,275.00	174,412.50	N/A	NA
Blue Bird Micro	2010	50,000.00	75,000.00	N/A	NA
Total					43,665.16

Budget Report
FY 2025

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-03982971

13 Tuition Fund

Adopted Budget	0001	43,748.04

Budget Uses

Expenditure Budget	0002	43,748.04
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,748.04
Unreserved Fund Balance Reappropriated	0970	43,748.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	43,748.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58,476.67
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	28,476.67

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	121,523.33
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	22,136.72

Budget Uses

Expenditure Budget	0002	22,136.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,136.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,136.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,000.00
District Mills	999	0.49
Total Estimated Revenues to Fund Adopted Budget	0004	22,136.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

Budget Report
FY 2025

48 Stillwater

0862 Absarokee H S

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28 Technology Fund

Adopted Budget	0001	116,389.48

Budget Uses

Expenditure Budget	0002	116,389.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	94,180.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	94,180.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	809.46
District Tax Levy	1110	21,400.00
District Mills	999	1.05
Total Estimated Revenues to Fund Adopted Budget	0004	116,389.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

48 Stillwater

0862 Absarokee H S

Submit ID: 0862-03982971

29 Flexibility Fund

Adopted Budget	0001	74,970.00

Budget Uses

Expenditure Budget	0002	74,970.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	65,598.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	65,598.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	9,371.45
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	74,970.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

61 Building Reserve Fund

Adopted Budget		0001	79,362.58

Budget Uses

Expenditure Budget		0002	79,362.58
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	56,002.58
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	56,002.58
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	3,710.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	19,650.00	
District Tax Levy		1110	19,650.00
District Mills		999	0.96
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.96
Total Estimated Revenues to Fund Adopted Budget		0004	79,362.58

Budget Report
FY 2025

31 Mineral

Submit ID: 0577-78687883

0577 Alberton K-12 Schools

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 114	* 41	4,805,959

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

Joint District Distribution:

(Used for county calculations)

Located - 31 Mineral	85	26	2,726,154
Non-located - 32 Missoula	29	15	2,079,805

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

Certification

District Clerk: Betsi Wood

(Signature) (Date)

Chairperson, School Trustees: Raymond Fredette

(Signature) (Date)

County Superintendent: Merry Mueller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
31 Mineral
0577 Alberton K-12 Schools

Submit ID: 0577-78687883

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,827,294.40	184,127.66	10%	10.08%	3,199.48	1,322,804.78	501,290.14	104.30
10 Transportation	300,000.00	60,000.00	20%	20.00%	85,297.85	40,429.01	174,273.14	36.26
11 Bus Depreciation Reserve	283,090.26	0.00	N/A	0.00%	230,614.01	2,593.77	49,882.48	10.38
13 Tuition	162,285.35		N/A		23,517.01	603.02	138,165.32	28.75
14 Retirement	300,000.00	60,000.00	20%	20.00%	143,154.48	156,845.52		
17 Adult Education	50,000.00	17,500.00	35%	35.00%	46,835.05	894.51	2,270.44	0.47
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	51,993.17	0.00	N/A	0.00%	24,939.66	2,053.51	25,000.00	5.20
29 Flexibility	98,512.65	0.00	N/A	0.00%	7,682.16	54,278.99	36,551.50	7.61
61 Building Reserve	154,336.61	0.00	N/A	0.00%	105,856.61	35,621.83	12,858.17	2.68
Total of All Funds	3,227,512.44	321,627.66			671,096.31	1,616,124.94	940,291.19	195.65

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

Budget Report
FY 2025

31 Mineral

Submit ID: 0577-78687883

0577 Alberton K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ALBERTON K-6	89 *
M1	ALBERTON 7-8	25 *
H1	ALBERTON HS 9-12	41 *

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

A.	Direct State Aid	(I-A)	725,752.68
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	79,704.10
D.	At Risk Student	(I-D)	16,606.31
E.	Indian Education For All	(I-E)	3,817.65
F.	American Indian Achievement Gap	(I-F)	726.00
G.	Data For Achievement	(I-G)	3,654.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	61,992.01
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,782.18
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,833.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	14,820.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	168
B.	BASE Budget Limit	(II-B)	1,504,857.98
C.	Maximum Budget Limit	(II-C)	1,866,634.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	333,997.51
E.	Adopted Budget	(II-E)	1,838,855.49

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,493,296.89
H.	Maximum Budget Limit	(II-H)	1,859,882.96
I.	Highest Budget Without a Vote	(II-I)	1,827,294.40
J.	Highest Budget	(II-J)	1,859,882.96
K.	Highest Voted Amount	(II-K)	32,588.56
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,827,294.40

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

A.	Operating Reserve (961)	(III-A)		182,729.44
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,398.22
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,398.22	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,199.48
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,199.48	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		187,327.14

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

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	45,463.08	16,528.93	61,992.01
B.	Special Education RSBG to Coop	5,770.46	2,011.72	7,782.18
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	20,493.42	7,416.26	27,909.68

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	762,264.80	330,665.00	1,092,929.80
		939,155.80	684,452.00	1,623,607.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	331,522.00	241,611.56	573,133.55
H.	Special Education in BASE@40%	20,493.42	7,416.26	27,909.68
I.	Subsidized BASE Amount	352,015.42	249,027.82	601,043.23
J.	Subsidized BASE Ratio	59%	41%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,827,294.40
1.	BASE Budget Limit	(V-A1)	1,493,296.89	
2.	Over-BASE Budget	(V-A2)	333,997.51	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		725,752.68
1.	Direct State Aid Paid By State	(V-B1)	725,752.68	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		79,704.10
D.	At Risk Student	(V-D)		16,606.31
E.	Indian Education For All	(V-E)		3,817.65
F.	American Indian Achievement Gap	(V-F)		726.00
G.	Data For Achievement	(V-G)		3,654.90

H.	Special Education Allowable Cost Payment	(V-H)		61,992.01
I.	Remaining Fund Balance Available	(V-I)		3,199.48
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,123.93
	1. Actual Non-Levy Revenue	(V-J1)	4,123.93	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		593,719.83
	1. State - Guaranteed Tax Base Aid	(V-L1)	426,427.20	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	167,292.63	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,493,296.89

Funding The Over-BASE Budget:

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

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.40
T.	BASE Mills - High School	(V-T)		12.40
U.	Over-BASE Mills	(V-U)		69.50
	1. District Property Tax Levy Mills	(V-U1)	69.50	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		104.30

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

Budget Report
FY 2025

31 Mineral

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0577 Alberton K-12 Schools

01 General Fund

Adopted Budget	0001	1,827,294.40

Budget Uses

Expenditure Budget	0002	1,827,294.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,199.48
Direct State Aid	3110	725,752.68
Quality Educator	3111	79,704.10
At Risk Student	3112	16,606.31
Indian Education For All	3113	3,817.65
American Indian Achievement Gap	3114	726.00
State Special Education Allowable Cost Payment to Districts	3115	61,992.01
Data For Achievement	3116	3,654.90
State - Guaranteed Tax Base Aid	3120	426,427.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,123.93
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	167,292.63		
Over-BASE Levy	1110(c)	333,997.51		
District Tax Levy			1110	501,290.14
Total Estimated Revenues to Fund Adopted Budget			0004	1,827,294.40
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	300,000.00

Budget Uses

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

Transportation Schedule Data

On-Schedule	0005	34,776.90
Contingency	0006	3,477.69
Over-Schedule	0011	261,745.41
Fund Balance for Budget	TFS48	145,297.85
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	85,297.85

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,127.29
State - On-Schedule Transportation Reimbursement	3210	19,127.30
District Tax Levy	1110	174,273.14
District Mills	999	36.26
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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31 Mineral

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0577 Alberton K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	283,090.26

Budget Uses

Expenditure Budget	0002	283,090.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	230,614.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	230,614.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,593.77
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	49,882.48
District Mills	999	10.38
Total Estimated Revenues to Fund Adopted Budget	0004	283,090.26

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 IC Corp.	2022	113,906.42	45,562.56	22,781.28	22,781.28
2020 International	2021	135,506.00	54,202.40	27,101.20	27,101.20
2018 Thomas	2017	113,022.00	146,851.40	22,604.40	0.00
2016 Bluebird	2015	99,000.00	148,500.00	N/A	NA
2011 Ic Corp.	2014	55,000.00	82,500.00	N/A	NA
Total					49,882.48

13 Tuition Fund

Adopted Budget	0001	162,285.35

Budget Uses

Expenditure Budget	0002	162,285.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,517.01
Unreserved Fund Balance Reappropriated	0970	23,517.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	603.02
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	138,165.32
District Mills	999	28.75
Total Estimated Revenues to Fund Adopted Budget	0004	162,285.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	203,154.48
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	143,154.48

Estimated Funding Sources

Interest Earnings	1510	1,177.58
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	155,667.94
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	64,335.05
Operating Reserve	0961	17,500.00
Unreserved Fund Balance Reappropriated	0970	46,835.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	894.51
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,270.44
District Mills	999	0.47
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	51,993.17

Budget Uses

Expenditure Budget	0002	51,993.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,939.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,939.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	676.18
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,377.33
District Tax Levy	1110	25,000.00
District Mills	999	5.20
Total Estimated Revenues to Fund Adopted Budget	0004	51,993.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	98,512.65

Budget Uses

Expenditure Budget	0002	98,512.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,682.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,682.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	717.67
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	36,551.50
State - Advanced Opportunity Aid	3770	17,009.82
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	36,551.50
District Mills	999	7.61
Total Estimated Revenues to Fund Adopted Budget	0004	98,512.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0577 Alberton K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

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0577 Alberton K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	154,336.61

Budget Uses

Expenditure Budget		0002	154,336.61
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	105,856.61
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	105,856.61
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	35,621.83
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,858.17	
District Tax Levy		1110	12,858.17
District Mills		999	2.68
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.68
Total Estimated Revenues to Fund Adopted Budget		0004	154,336.61

Budget Report
FY 2025

28 Madison

0536 Alder Elem

Submit ID: 0536-59269554

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	16	N/A	3,676,571

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

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

Certification

District Clerk: Morgan Gilman

(Signature) (Date)

Chairperson, School Trustees: Steven Ellis

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

28 Madison

0536 Alder Elem

Submit ID: 0536-59269554

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	229,751.03	20,359.91	10%	8.86%	0.00	88,314.28	141,436.75	38.47
10 Transportation	1,773.30	354.66	20%	20.00%	1,861.96	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	49,457.87		N/A		24,457.87	0.00	25,000.00	6.80
14 Retirement	23,000.00	3,800.99	20%	16.53%	0.00	23,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	665.46	0.00	N/A	0.00%	531.62	133.84	0.00	0.00
29 Flexibility	936.16	0.00	N/A	0.00%	936.16	0.00	0.00	0.00
61 Building Reserve	75,943.29	0.00	N/A	0.00%	54,073.29	10,774.00	11,096.00	3.02
Total of All Funds	381,527.11	24,515.56			81,860.90	122,222.12	177,532.75	48.29

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

Budget Report
FY 2025

28 Madison

0536 Alder Elem

Submit ID: 0536-59269554

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ALDER K-8 16

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

A.	Direct State Aid	(I-A)	71,453.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	9,182.50
D.	At Risk Student	(I-D)	1,718.09
E.	Indian Education For All	(I-E)	394.08
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	377.28
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,725.65
I.	State Special Education Related-Services Payment To Coop	(I-I)	847.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	17
B.	BASE Budget Limit	(II-B)	148,188.67
C.	Maximum Budget Limit	(II-C)	183,120.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	84,643.55
E.	Adopted Budget	(II-E)	232,832.22

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	145,107.48
H.	Maximum Budget Limit	(II-H)	179,821.29
I.	Highest Budget Without a Vote	(II-I)	229,751.03
J.	Highest Budget	(II-J)	233,599.72
K.	Highest Voted Amount	(II-K)	3,848.69
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	229,751.03

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

A.	Operating Reserve (961)	(III-A)		20,359.91
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		20,359.91

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		229,751.03
1.	BASE Budget Limit	(V-A1)	145,107.48	
2.	Over-BASE Budget	(V-A2)	84,643.55	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		71,453.40
1.	Direct State Aid Paid By State	(V-B1)	71,453.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		9,182.50
D.	At Risk Student	(V-D)		1,718.09
E.	Indian Education For All	(V-E)		394.08
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		377.28
H.	Special Education Allowable Cost Payment	(V-H)		3,725.65
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,463.28
1.	Actual Non-Levy Revenue	(V-J1)	1,463.28	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		56,793.20
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	56,793.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		145,107.48

Funding The Over-BASE Budget:

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

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

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.45
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		23.02
1.	District Property Tax Levy Mills	(V-U1)	23.02	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		38.47

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

Budget Report
FY 2025

28 Madison

0536 Alder Elem

Submit ID: 0536-59269554

01 General Fund

Adopted Budget	0001	229,751.03

Budget Uses

Expenditure Budget	0002	229,751.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	71,453.40
Quality Educator	3111	9,182.50
At Risk Student	3112	1,718.09
Indian Education For All	3113	394.08
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,725.65
Data For Achievement	3116	377.28
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,463.28
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	56,793.20		
Over-BASE Levy	1110(c)	84,643.55		
District Tax Levy			1110	141,436.75
Total Estimated Revenues to Fund Adopted Budget			0004	229,751.03
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,773.30

Budget Uses

Expenditure Budget	0002	1,773.30
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1.00
Contingency	0006	0.00
Over-Schedule	0011	1,772.30
Fund Balance for Budget	TFS48	2,216.62
Operating Reserve	0961	354.66
Unreserved Fund Balance Reappropriated	0970	1,861.96

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,773.30
Estimated Revenues Exceeding Adopted Budget	0004a	88.66

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
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13 Tuition Fund

Adopted Budget	0001	49,457.87

Budget Uses

Expenditure Budget	0002	49,457.87
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,457.87
Unreserved Fund Balance Reappropriated	0970	24,457.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	25,000.00
District Mills	999	6.80
Total Estimated Revenues to Fund Adopted Budget	0004	49,457.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	23,000.00

Budget Uses

Expenditure Budget	0002	23,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,800.99
Operating Reserve	0961	3,800.99
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	665.46

Budget Uses

Expenditure Budget	0002	665.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	531.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	531.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	133.84
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	665.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	936.16

Budget Uses

Expenditure Budget	0002	936.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	936.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	936.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	936.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

28 Madison

0536 Alder Elem

Submit ID: 0536-59269554

61 Building Reserve Fund

Adopted Budget	0001	75,943.29

Budget Uses

Expenditure Budget	0002	75,943.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	54,073.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	54,073.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	10,774.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	5,000.00	
Building Reserve Permissive Levy	1110(b)	6,096.00	
District Tax Levy		1110	11,096.00
District Mills		999	3.02
Building Reserve Voted Mills		0134	1.36
Building Reserve Permissive Mills		0135	1.66
Total Estimated Revenues to Fund Adopted Budget		0004	75,943.29

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	25,000.00	5	612	15,000.00	5,000.00	5,000.00
Total						5,000.00

Budget Report
FY 2025

06 Carter

0096 Alzada Elem

Submit ID: 0096-77917534

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 13	N/A	35,723,064

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

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

Certification

District Clerk: Julie Courtney

(Signature) (Date)

Chairperson, School Trustees: Thomas Ashlee

(Signature) (Date)

County Superintendent: Tracey Walker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
06 Carter
0096 Alzada Elem

Submit ID: 0096-77917534

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	131,861.57	27,442.73	10%	20.81%	0.00	75,290.94	56,570.63	1.58
10 Transportation	7,150.00	1,430.00	20%	20.00%	3,006.04	4,143.96	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		14,595.42	0.00	0.00	0.00
14 Retirement	20,000.00	4,000.00	20%	20.00%	7,709.76	12,290.24		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	602.48	0.00	N/A	0.00%	488.21	114.27	0.00	0.00
29 Flexibility	83.70	0.00	N/A	0.00%	83.70	0.00	0.00	0.00
61 Building Reserve	36,467.19	0.00	N/A	0.00%	19,927.24	2,161.70	14,378.25	0.40
Total of All Funds	196,164.94	32,872.73			45,810.37	94,001.11	70,948.88	1.98

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

Budget Report
FY 2025

06 Carter

0096 Alzada Elem

Submit ID: 0096-77917534

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ALZADA K-8 13 *

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

A.	Direct State Aid	(I-A)	62,999.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,346.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	320.19
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	306.54
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,905.96
I.	State Special Education Related-Services Payment To Coop	(I-I)	635.28
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	14
B.	BASE Budget Limit	(II-B)	125,692.40
C.	Maximum Budget Limit	(II-C)	156,009.48
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,973.66
E.	Adopted Budget	(II-E)	133,666.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	98%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	123,887.91
H.	Maximum Budget Limit	(II-H)	153,549.51
I.	Highest Budget Without a Vote	(II-I)	131,861.57
J.	Highest Budget	(II-J)	153,549.51
K.	Highest Voted Amount	(II-K)	21,687.94
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	131,861.57

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

A.	Operating Reserve (961)	(III-A)		13,186.16
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		14,256.57
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	14,256.57	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		27,442.73

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		131,861.57
1.	BASE Budget Limit	(V-A1)	123,887.91	
2.	Over-BASE Budget	(V-A2)	7,973.66	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		62,999.46
1.	Direct State Aid Paid By State	(V-B1)	62,999.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,346.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		320.19
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		306.54
H.	Special Education Allowable Cost Payment	(V-H)		1,905.96
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,170.79
1.	Actual Non-Levy Revenue	(V-J1)	2,170.79	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		48,596.97
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	48,596.97	
M.	**Subtotal of BASE Budget Revenue	(V-M)		123,887.91

Funding The Over-BASE Budget:

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

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

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		1.36
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.22
	1. District Property Tax Levy Mills	(V-U1)	0.22	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		1.58

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

Budget Report
FY 2025

06 Carter

0096 Alzada Elem

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01 General Fund

Adopted Budget	0001	131,861.57

Budget Uses

Expenditure Budget	0002	131,861.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	62,999.46
Quality Educator	3111	7,346.00
At Risk Student	3112	0.00
Indian Education For All	3113	320.19
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	1,905.96
Data For Achievement	3116	306.54
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,037.08
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	133.71
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	48,596.97		
Over-BASE Levy	1110(c)	7,973.66		
District Tax Levy			1110	56,570.63
Total Estimated Revenues to Fund Adopted Budget			0004	131,861.57
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	7,150.00

Budget Uses

Expenditure Budget	0002	2,713.96
Add To Fund Balance	0003	4,436.04

Transportation Schedule Data

On-Schedule	0005	6,500.00
Contingency	0006	650.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	4,436.04
Operating Reserve	0961	1,430.00
Unreserved Fund Balance Reappropriated	0970	3,006.04

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	568.96
State - On-Schedule Transportation Reimbursement	3210	3,575.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,150.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

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13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

14 Retirement Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	12,290.24
Add To Fund Balance	0003	7,709.76
Fund Balance for Budget	TFS48	11,709.76
Operating Reserve	0961	4,000.00
Unreserved Fund Balance Reappropriated	0970	7,709.76

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	12,290.24
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	602.48

Budget Uses

Expenditure Budget	0002	602.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	488.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	488.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	114.27
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	602.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	83.70

Budget Uses

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

Estimated Funding Sources

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

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

61 Building Reserve Fund

Adopted Budget		0001	36,467.19

Budget Uses

Expenditure Budget		0002	36,467.19
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	19,927.24
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	19,927.24
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	2,161.70
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	14,378.25	
District Tax Levy		1110	14,378.25
District Mills		999	0.40
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.40
Total Estimated Revenues to Fund Adopted Budget		0004	36,467.19

Budget Report
FY 2025

16 Gallatin

0376 Amsterdam Elem

Submit ID: 0376-79884214

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	172	N/A	8,453,205

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

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

Certification

District Clerk: Sharon Roe

(Signature) (Date)

Chairperson, School Trustees: Todd Graham

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
16 Gallatin
0376 Amsterdam Elem

Submit ID: 0376-79884214

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,132,099.42	105,278.65	10%	9.30%	0.00	813,937.29	318,162.13	37.63
10 Transportation	94,666.95	18,933.39	20%	20.00%	17,804.01	21,988.96	54,873.98	6.49
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	111,345.04		N/A		26,612.07	1,000.00	83,732.97	9.91
14 Retirement	144,600.00	28,920.00	20%	20.00%	14,056.26	130,543.74		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,282.24	0.00	N/A	0.00%	1,344.51	937.73	4,000.00	0.47
29 Flexibility	47,787.99	0.00	N/A	0.00%	47,787.99	0.00	0.00	0.00
61 Building Reserve	163,999.62	0.00	N/A	0.00%	127,189.62	18,635.00	18,175.00	2.15
Total of All Funds	1,700,781.26	153,132.04			234,794.46	987,042.72	478,944.08	56.65

50 Debt Service **Tax Jurisdiction**								
01	144,650.00	0.00	20-9-438	0.00%	4,974.63	928.65	138,746.72	16.41
02	88,977.50	0.00	20-9-438	0.00%	3,060.63	571.35	85,345.52	10.13

Budget Report
FY 2025

16 Gallatin

0376 Amsterdam Elem

Submit ID: 0376-79884214

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 AMSTERDAM K-6 172

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

A.	Direct State Aid	(I-A)	509,949.13
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	50,522.12
D.	At Risk Student	(I-D)	2,832.89
E.	Indian Education For All	(I-E)	4,236.36
F.	American Indian Achievement Gap	(I-F)	484.00
G.	Data For Achievement	(I-G)	4,055.76
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	27,318.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,105.68
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,627.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	171
B.	BASE Budget Limit	(II-B)	986,749.12
C.	Maximum Budget Limit	(II-C)	1,228,119.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	115,419.11
E.	Adopted Budget	(II-E)	1,127,032.29

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,016,680.31
H.	Maximum Budget Limit	(II-H)	1,266,700.13
I.	Highest Budget Without a Vote	(II-I)	1,132,099.42
J.	Highest Budget	(II-J)	1,266,700.13
K.	Highest Voted Amount	(II-K)	134,600.71
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,132,099.42

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

A.	Operating Reserve (961)	(III-A)		105,278.65
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		105,278.65

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,132,099.42
1.	BASE Budget Limit	(V-A1)	1,016,680.31	
2.	Over-BASE Budget	(V-A2)	115,419.11	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		509,949.13
1.	Direct State Aid Paid By State	(V-B1)	509,949.13	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		50,522.12
D.	At Risk Student	(V-D)		2,832.89
E.	Indian Education For All	(V-E)		4,236.36
F.	American Indian Achievement Gap	(V-F)		484.00
G.	Data For Achievement	(V-G)		4,055.76
H.	Special Education Allowable Cost Payment	(V-H)		27,318.76
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,662.81
1.	Actual Non-Levy Revenue	(V-J1)	7,662.81	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		409,618.48
1.	State - Guaranteed Tax Base Aid	(V-L1)	206,875.46	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	202,743.02	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,016,680.31

Funding The Over-BASE Budget:

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

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

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.98
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.65
1.	District Property Tax Levy Mills	(V-U1)	13.65	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		37.63

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

Budget Report
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16 Gallatin

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01 General Fund

Adopted Budget	0001	1,132,099.42

Budget Uses

Expenditure Budget	0002	1,132,099.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	509,949.13
Quality Educator	3111	50,522.12
At Risk Student	3112	2,832.89
Indian Education For All	3113	4,236.36
American Indian Achievement Gap	3114	484.00
State Special Education Allowable Cost Payment to Districts	3115	27,318.76
Data For Achievement	3116	4,055.76
State - Guaranteed Tax Base Aid	3120	206,875.46

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,662.81
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	202,743.02		
Over-BASE Levy	1110(c)	115,419.11		
District Tax Levy			1110	318,162.13
Total Estimated Revenues to Fund Adopted Budget			0004	1,132,099.42
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	94,666.95

Budget Uses

Expenditure Budget	0002	94,666.95
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	16,473.60
Contingency	0006	1,647.36
Over-Schedule	0011	76,545.99
Fund Balance for Budget	TFS48	36,737.40
Operating Reserve	0961	18,933.39
Unreserved Fund Balance Reappropriated	0970	17,804.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	3,118.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	750.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,060.48
State - On-Schedule Transportation Reimbursement	3210	9,060.48
District Tax Levy	1110	54,873.98
District Mills	999	6.49
Total Estimated Revenues to Fund Adopted Budget	0004	94,666.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

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13 Tuition Fund

Adopted Budget	0001	111,345.04

Budget Uses

Expenditure Budget	0002	111,345.04
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,612.07
Unreserved Fund Balance Reappropriated	0970	26,612.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	83,732.97
District Mills	999	9.91
Total Estimated Revenues to Fund Adopted Budget	0004	111,345.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	144,600.00

Budget Uses

Expenditure Budget	0002	144,600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42,976.26
Operating Reserve	0961	28,920.00
Unreserved Fund Balance Reappropriated	0970	14,056.26

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	130,543.74
Total Estimated Revenues to Fund Adopted Budget	0004	144,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	6,282.24

Budget Uses

Expenditure Budget	0002	6,282.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,344.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,344.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	937.73
District Tax Levy	1110	4,000.00
District Mills	999	0.47
Total Estimated Revenues to Fund Adopted Budget	0004	6,282.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	47,787.99

Budget Uses

Expenditure Budget	0002	47,787.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	47,787.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	47,787.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	47,787.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

01

Taxable Value		8,453,205.00
Adopted Budget	0001	144,650.00

Budget Uses

Expenditure Budget	0002	144,650.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,974.63
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,974.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	928.65
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	138,746.72
Jurisdiction Mills	999	16.41
Total Estimated Revenues to Fund Adopted Budget	0004	144,650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	04/30/2015	06/30/2035	1,915,000.00	1,160,000.00	95,000.00	49,250.00	400.00
Total Bond Requirements							144,650.00
Total Debt Service Requirements						0002	144,650.00

Taxable Value		8,424,178.00
Adopted Budget	0001	88,977.50

Budget Uses

Expenditure Budget	0002	88,977.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,060.63
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,060.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	571.35
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	85,345.52
Jurisdiction Mills	999	10.13
Total Estimated Revenues to Fund Adopted Budget	0004	88,977.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	03/25/2008	06/30/2028	1,181,000.00	250,000.00	75,000.00	13,577.50	400.00
Total Bond Requirements							88,977.50
Total Debt Service Requirements						0002	88,977.50

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	163,999.62
Budget Uses			
Expenditure Budget		0002	163,999.62
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	127,189.62
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	127,189.62
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	3,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,635.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,175.00	
District Tax Levy		1110	18,175.00
District Mills		999	2.15
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.15
Total Estimated Revenues to Fund Adopted Budget		0004	163,999.62

Budget Report
FY 2025

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-30745106

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 762	N/A	26,768,790

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

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

Certification

District Clerk: Gayle Holm

(Signature) (Date)

Chairperson, School Trustees: Kevin Patrick

(Signature) (Date)

County Superintendent: Ann Morani

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-30745106

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,579,996.97	921,287.54	10%	14.00%	183,375.88	4,522,356.72	1,874,264.37	70.03
10 Transportation	300,436.63	41,740.41	20%	13.89%	0.00	97,298.37	203,138.26	7.59
11 Bus Depreciation Reserve	106,476.93	0.00	N/A	0.00%	94,675.93	0.00	11,801.00	0.44
13 Tuition	704,893.00		N/A		20,917.28	0.00	683,975.72	25.55
14 Retirement	985,000.00	197,000.00	20%	20.00%	107,072.17	877,927.83		
17 Adult Education	30,000.00	9,436.37	35%	31.45%	0.00	0.00	30,000.00	1.12
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	28,171.14	0.00	N/A	0.00%	23,343.38	4,827.76	0.00	0.00
29 Flexibility	41,506.64	0.00	N/A	0.00%	30,213.56	11,293.08	0.00	0.00
61 Building Reserve	345,305.45	0.00	N/A	0.00%	124,592.72	47,151.73	173,561.00	6.48
Total of All Funds	9,121,786.76	1,169,464.32			584,190.92	5,560,855.49	2,976,740.35	111.21

50 Debt Service **Tax Jurisdiction**								
12-0236	0.00	0.00	20-9-438	0.00%	1,406.76	0.00	0.00	0.00

Budget Report
FY 2025

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-30745106

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ANACONDA K-6	579 *
M1	ANACONDA 7-8	183 *

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

A.	Direct State Aid	(I-A)	2,370,402.25
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	242,307.81
D.	At Risk Student	(I-D)	75,397.06
E.	Indian Education For All	(I-E)	18,768.06
F.	American Indian Achievement Gap	(I-F)	11,374.00
G.	Data For Achievement	(I-G)	17,967.96
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	435,967.18
I.	State Special Education Related-Services Payment To Coop	(I-I)	39,334.42
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	59,281.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	760
B.	BASE Budget Limit	(II-B)	5,021,263.96
C.	Maximum Budget Limit	(II-C)	6,311,772.91
D.	Over-BASE Levy As Submitted on Budget	(II-D)	480,156.90
E.	Adopted Budget	(II-E)	6,311,772.91

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,234,233.35
H.	Maximum Budget Limit	(II-H)	6,579,996.97
I.	Highest Budget Without a Vote	(II-I)	6,579,996.97
J.	Highest Budget	(II-J)	6,579,996.97
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,579,996.97

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

A.	Operating Reserve (961)	(III-A)			657,999.70
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			263,287.84
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	263,287.84		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			183,375.88
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	55,256.43		
	2. Remaining Fund Balance Available (970b)	(III-D2)	128,119.45		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			1,104,663.42

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,579,996.97
	1. BASE Budget Limit	(V-A1)	5,234,233.35	
	2. Over-BASE Budget	(V-A2)	1,345,763.62	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,370,402.25
	1. Direct State Aid Paid By State	(V-B1)	2,370,402.25	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		242,307.81
D.	At Risk Student	(V-D)		75,397.06
E.	Indian Education For All	(V-E)		18,768.06
F.	American Indian Achievement Gap	(V-F)		11,374.00
G.	Data For Achievement	(V-G)		17,967.96
H.	Special Education Allowable Cost Payment	(V-H)		435,967.18
I.	Remaining Fund Balance Available	(V-I)		128,119.45
J.	Non-Levy Revenue and Funding Sources	(V-J)		56,660.98
	1. Actual Non-Levy Revenue	(V-J1)	56,660.98	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,877,268.60
	1. State - Guaranteed Tax Base Aid	(V-L1)	1,293,511.42	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	583,757.18	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,234,233.35

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		55,256.43
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	55,256.43	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,290,507.19
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,345,763.62

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.82
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		48.21
1.	District Property Tax Levy Mills	(V-U1)	48.21	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		70.03

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

Budget Report
FY 2025

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-30745106

01 General Fund

Adopted Budget	0001	6,579,996.97

Budget Uses

Expenditure Budget	0002	6,579,996.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	183,375.88
Direct State Aid	3110	2,370,402.25
Quality Educator	3111	242,307.81
At Risk Student	3112	75,397.06
Indian Education For All	3113	18,768.06
American Indian Achievement Gap	3114	11,374.00
State Special Education Allowable Cost Payment to Districts	3115	435,967.18
Data For Achievement	3116	17,967.96
State - Guaranteed Tax Base Aid	3120	1,293,511.42

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	51,293.58
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	5,367.40
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	583,757.18		
Over-BASE Levy	1110(c)	1,290,507.19		
District Tax Levy			1110	1,874,264.37
Total Estimated Revenues to Fund Adopted Budget			0004	6,579,996.97
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	300,436.63

Budget Uses

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

Transportation Schedule Data

On-Schedule	0005	88,453.06
Contingency	0006	8,845.31
Over-Schedule	0011	203,138.26
Fund Balance for Budget	TFS48	41,740.41
Operating Reserve	0961	41,740.41
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	48,649.18
State - On-Schedule Transportation Reimbursement	3210	48,649.19
District Tax Levy	1110	203,138.26
District Mills	999	7.59
Total Estimated Revenues to Fund Adopted Budget	0004	300,436.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	106,476.93

Budget Uses

Expenditure Budget	0002	106,476.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	94,675.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	94,675.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	11,801.00
District Mills	999	0.44
Total Estimated Revenues to Fund Adopted Budget	0004	106,476.93

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Bluebird	2017	63,000.00	82,699.00	12,600.00	11,801.00
Total					11,801.00

Budget Report
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12 Deer Lodge

0236 Anaconda Elem

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13 Tuition Fund

Adopted Budget	0001	704,893.00

Budget Uses

Expenditure Budget	0002	704,893.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,917.28
Unreserved Fund Balance Reappropriated	0970	20,917.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	683,975.72
District Mills	999	25.55
Total Estimated Revenues to Fund Adopted Budget	0004	704,893.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	985,000.00

Budget Uses

Expenditure Budget	0002	985,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	304,072.17
Operating Reserve	0961	197,000.00
Unreserved Fund Balance Reappropriated	0970	107,072.17

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	877,927.83
Total Estimated Revenues to Fund Adopted Budget	0004	985,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,436.37
Operating Reserve	0961	9,436.37
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,000.00
District Mills	999	1.12
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	28,171.14

Budget Uses

Expenditure Budget	0002	28,171.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,343.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,343.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,827.76
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,171.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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12 Deer Lodge
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29 Flexibility Fund

Adopted Budget	0001	41,506.64

Budget Uses

Expenditure Budget	0002	41,506.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,213.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30,213.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	11,293.08
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	41,506.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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FY 2025

12 Deer Lodge

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50 Debt Service Fund

12-0236

Taxable Value		26,768,790.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,406.76
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,406.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	1,406.76

Budget Report
FY 2025

12 Deer Lodge

0236 Anaconda Elem

Submit ID: 0236-30745106

61 Building Reserve Fund

Adopted Budget	0001	345,305.45

Budget Uses

Expenditure Budget	0002	345,305.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	124,592.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	124,592.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	47,151.73
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	125,000.00		
Building Reserve Permissive Levy	1110(b)	48,561.00		
District Tax Levy			1110	173,561.00
District Mills			999	6.48
Building Reserve Voted Mills			0134	4.67
Building Reserve Permissive Mills			0135	1.81
Total Estimated Revenues to Fund Adopted Budget			0004	345,305.45

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	125,000.00	0	611	0.00	125,000.00	125,000.00
Total						125,000.00

Budget Report
FY 2025

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-30875381

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	308	27,455,490

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

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

Certification

District Clerk: Gayle Holm

(Signature) (Date)

Chairperson, School Trustees: Kevin Patrick

(Signature) (Date)

County Superintendent: Ann Morani

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-30875381

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,293,481.42	350,139.19	10%	10.63%	178,516.40	2,197,489.17	917,475.85	33.42
10 Transportation	175,000.00	28,322.60	20%	16.18%	0.00	32,451.83	142,548.17	5.19
11 Bus Depreciation Reserve	160,106.68	0.00	N/A	0.00%	142,454.68	0.00	17,652.00	0.64
13 Tuition	331,505.00		N/A		2,182.96	0.00	329,322.04	11.99
14 Retirement	430,000.00	86,000.00	20%	20.00%	66,160.37	363,839.63		
17 Adult Education	40,000.00	12,254.06	35%	30.64%	0.00	0.00	40,000.00	1.46
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	14,172.09	0.00	N/A	0.00%	11,710.54	2,461.55	0.00	0.00
29 Flexibility	31,730.14	0.00	N/A	0.00%	5,386.31	26,343.83	0.00	0.00
61 Building Reserve	344,688.02	0.00	N/A	0.00%	171,248.02	23,691.90	149,748.10	5.45
Total of All Funds	4,820,683.35	476,715.85			577,659.28	2,646,277.91	1,596,746.16	58.15

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

Budget Report
FY 2025

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-30875381

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ANACONDA HS 9-12 308

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

A.	Direct State Aid	(I-A)	1,259,309.86
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	88,886.60
D.	At Risk Student	(I-D)	29,654.44
E.	Indian Education For All	(I-E)	7,586.04
F.	American Indian Achievement Gap	(I-F)	5,082.00
G.	Data For Achievement	(I-G)	7,262.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	192,859.59
I.	State Special Education Related-Services Payment To Coop	(I-I)	16,305.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	52,505.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	304
B.	BASE Budget Limit	(II-B)	2,461,471.08
C.	Maximum Budget Limit	(II-C)	3,086,158.65
D.	Over-BASE Levy As Submitted on Budget	(II-D)	205,922.83
E.	Adopted Budget	(II-E)	3,086,158.65

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,668,795.75
H.	Maximum Budget Limit	(II-H)	3,357,744.42
I.	Highest Budget Without a Vote	(II-I)	3,293,481.42
J.	Highest Budget	(II-J)	3,357,744.42
K.	Highest Voted Amount	(II-K)	64,263.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,293,481.42

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

A.	Operating Reserve (961)	(III-A)		329,348.14
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		20,791.05
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	20,791.05	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		178,516.40
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	178,516.40	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		528,655.59

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,293,481.42
1.	BASE Budget Limit	(V-A1)	2,668,795.75	
2.	Over-BASE Budget	(V-A2)	624,685.67	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,259,309.86
1.	Direct State Aid Paid By State	(V-B1)	1,259,309.86	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		88,886.60
D.	At Risk Student	(V-D)		29,654.44
E.	Indian Education For All	(V-E)		7,586.04
F.	American Indian Achievement Gap	(V-F)		5,082.00
G.	Data For Achievement	(V-G)		7,262.64
H.	Special Education Allowable Cost Payment	(V-H)		192,859.59
I.	Remaining Fund Balance Available	(V-I)		178,516.40
J.	Non-Levy Revenue and Funding Sources	(V-J)		46,619.65
1.	Actual Non-Levy Revenue	(V-J1)	46,619.65	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		853,018.53
1.	State - Guaranteed Tax Base Aid	(V-L1)	560,228.35	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	292,790.18	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,668,795.75

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		624,685.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		624,685.67

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		10.67
U.	Over-BASE Mills	(V-U)		22.75
1.	District Property Tax Levy Mills	(V-U1)	22.75	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		33.42

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

Budget Report
FY 2025

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-30875381

01 General Fund

Adopted Budget	0001	3,293,481.42

Budget Uses

Expenditure Budget	0002	3,293,481.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	178,516.40
Direct State Aid	3110	1,259,309.86
Quality Educator	3111	88,886.60
At Risk Student	3112	29,654.44
Indian Education For All	3113	7,586.04
American Indian Achievement Gap	3114	5,082.00
State Special Education Allowable Cost Payment to Districts	3115	192,859.59
Data For Achievement	3116	7,262.64
State - Guaranteed Tax Base Aid	3120	560,228.35

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	24,432.32
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	22,187.33
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	292,790.18		
Over-BASE Levy	1110(c)	624,685.67		
District Tax Levy			1110	917,475.85
Total Estimated Revenues to Fund Adopted Budget			0004	3,293,481.42
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	175,000.00

Budget Uses

Expenditure Budget	0002	175,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	29,501.66
Contingency	0006	2,950.17
Over-Schedule	0011	142,548.17
Fund Balance for Budget	TFS48	28,322.60
Operating Reserve	0961	28,322.60
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,225.91
State - On-Schedule Transportation Reimbursement	3210	16,225.92
District Tax Levy	1110	142,548.17
District Mills	999	5.19
Total Estimated Revenues to Fund Adopted Budget	0004	175,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	160,106.68

Budget Uses

Expenditure Budget	0002	160,106.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	142,454.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	142,454.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	17,652.00
District Mills	999	0.64
Total Estimated Revenues to Fund Adopted Budget	0004	160,106.68

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Bluebird	2017	94,500.00	124,098.00	18,900.00	17,652.00
Total					17,652.00

Budget Report
FY 2025

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-30875381

13 Tuition Fund

Adopted Budget	0001	331,505.00

Budget Uses

Expenditure Budget	0002	331,505.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,182.96
Unreserved Fund Balance Reappropriated	0970	2,182.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	329,322.04
District Mills	999	11.99
Total Estimated Revenues to Fund Adopted Budget	0004	331,505.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-30875381

14 Retirement Fund

Adopted Budget	0001	430,000.00

Budget Uses

Expenditure Budget	0002	430,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	152,160.37
Operating Reserve	0961	86,000.00
Unreserved Fund Balance Reappropriated	0970	66,160.37

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	363,839.63
Total Estimated Revenues to Fund Adopted Budget	0004	430,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,254.06
Operating Reserve	0961	12,254.06
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	40,000.00
District Mills	999	1.46
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	14,172.09

Budget Uses

Expenditure Budget	0002	14,172.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,710.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,710.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,461.55
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,172.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
12 Deer Lodge
0237 Anaconda H S

Submit ID: 0237-30875381

29 Flexibility Fund

Adopted Budget	0001	31,730.14

Budget Uses

Expenditure Budget	0002	31,730.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,386.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,386.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	26,343.83
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	31,730.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-30875381

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

12 Deer Lodge

0237 Anaconda H S

Submit ID: 0237-30875381

61 Building Reserve Fund

Adopted Budget		0001	344,688.02

Budget Uses

Expenditure Budget		0002	344,688.02
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	171,248.02
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	171,248.02
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	23,691.90
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	125,000.00	
Building Reserve Permissive Levy	1110(b)	24,748.10	
District Tax Levy		1110	149,748.10
District Mills		999	5.45
Building Reserve Voted Mills		0134	4.55
Building Reserve Permissive Mills		0135	0.90
Total Estimated Revenues to Fund Adopted Budget		0004	344,688.02

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	125,000.00	0	611	0.00	125,000.00	125,000.00
Total						125,000.00

Budget Report
FY 2025

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-75927249

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	226	N/A	9,113,088

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

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

Certification

District Clerk: Tanya Roberts

(Signature) (Date)

Chairperson, School Trustees: Brandon Atkins

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
16 Gallatin
0366 Anderson Elem

Submit ID: 0366-75927249

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,804,432.90	191,169.08	10%	10.59%	0.00	1,272,377.78	532,055.12	58.39
10 Transportation	89,029.00	15,000.00	20%	16.85%	12,073.35	10,500.00	66,455.65	7.29
11 Bus Depreciation Reserve	326,998.93	0.00	N/A	0.00%	304,373.86	0.00	22,625.07	2.48
13 Tuition	10,000.00		N/A		0.00	0.00	10,000.00	1.10
14 Retirement	266,000.00	53,200.00	20%	20.00%	35,128.92	230,871.08		
17 Adult Education	5,000.00	0.00	35%	0.00%	57.05	4,942.95	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	62,885.38	0.00	N/A	0.00%	3,512.81	29,372.57	30,000.00	3.29
29 Flexibility	138.92	0.00	N/A	0.00%	138.92	0.00	0.00	0.00
61 Building Reserve	56,151.37	0.00	N/A	0.00%	17,281.37	21,129.07	17,740.93	1.95
Total of All Funds	2,620,636.50	259,369.08			372,566.28	1,569,193.45	678,876.77	74.50

50 Debt Service **Tax Jurisdiction**								
2	510,750.00	0.00	20-9-438	0.00%	33,325.05	0.00	477,424.95	52.39

Budget Report
FY 2025

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-75927249

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ANDERSON K-6	174
M1	ANDERSON 7-8	52

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

A.	Direct State Aid	(I-A)	755,669.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	69,052.40
D.	At Risk Student	(I-D)	232.55
E.	Indian Education For All	(I-E)	5,566.38
F.	American Indian Achievement Gap	(I-F)	484.00
G.	Data For Achievement	(I-G)	5,329.08
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	35,895.58
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,964.44
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	15,527.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	217
B.	BASE Budget Limit	(II-B)	1,399,363.29
C.	Maximum Budget Limit	(II-C)	1,742,367.59
D.	Over-BASE Levy As Submitted on Budget	(II-D)	246,005.12
E.	Adopted Budget	(II-E)	1,769,340.29

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,488,132.64
H.	Maximum Budget Limit	(II-H)	1,854,955.81
I.	Highest Budget Without a Vote	(II-I)	1,804,432.90
J.	Highest Budget	(II-J)	1,854,955.81
K.	Highest Voted Amount	(II-K)	50,522.91
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,804,432.90

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

A.	Operating Reserve (961)	(III-A)		180,443.29
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		10,725.79
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	10,725.79	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		191,169.08

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,804,432.90
1.	BASE Budget Limit	(V-A1)	1,488,132.64	
2.	Over-BASE Budget	(V-A2)	316,300.26	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		755,669.51
1.	Direct State Aid Paid By State	(V-B1)	755,669.51	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		69,052.40
D.	At Risk Student	(V-D)		232.55
E.	Indian Education For All	(V-E)		5,566.38
F.	American Indian Achievement Gap	(V-F)		484.00
G.	Data For Achievement	(V-G)		5,329.08
H.	Special Education Allowable Cost Payment	(V-H)		35,895.58
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		12,486.45
1.	Actual Non-Levy Revenue	(V-J1)	12,486.45	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		603,416.69
1.	State - Guaranteed Tax Base Aid	(V-L1)	380,256.23	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	223,160.46	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,488,132.64

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		7,405.60
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	7,405.60	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		308,894.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		316,300.26

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.49
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		33.90
1.	District Property Tax Levy Mills	(V-U1)	33.90	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		58.39

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

Budget Report
FY 2025

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-75927249

01 General Fund

Adopted Budget	0001	1,804,432.90

Budget Uses

Expenditure Budget	0002	1,804,432.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	755,669.51
Quality Educator	3111	69,052.40
At Risk Student	3112	232.55
Indian Education For All	3113	5,566.38
American Indian Achievement Gap	3114	484.00
State Special Education Allowable Cost Payment to Districts	3115	35,895.58
Data For Achievement	3116	5,329.08
State - Guaranteed Tax Base Aid	3120	380,256.23

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	12,486.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

Budget Report
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16 Gallatin
0366 Anderson Elem

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	7,405.60
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	223,160.46		
Over-BASE Levy	1110(c)	308,894.66		
District Tax Levy			1110	532,055.12
Total Estimated Revenues to Fund Adopted Budget			0004	1,804,432.90
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	89,029.00

Budget Uses

Expenditure Budget	0002	89,029.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	89,029.00
Fund Balance for Budget	TFS48	27,073.35
Operating Reserve	0961	15,000.00
Unreserved Fund Balance Reappropriated	0970	12,073.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	10,500.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	66,455.65
District Mills	999	7.29
Total Estimated Revenues to Fund Adopted Budget	0004	89,029.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-75927249

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	326,998.93

Budget Uses

Expenditure Budget	0002	326,998.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	304,373.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	304,373.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	22,625.07
District Mills	999	2.48
Total Estimated Revenues to Fund Adopted Budget	0004	326,998.93

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021-58 capacity bus	2021	110,725.34	83,129.76	22,145.07	22,145.07
2016 IC CE	2015	92,132.00	138,198.00	N/A	NA
BUS VIDEO CAMERAS	2015	2,400.00	3,120.00	480.00	480.00
Total					22,625.07

Budget Report
FY 2025

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-75927249

13 Tuition Fund

Adopted Budget	0001	10,000.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-75927249

14 Retirement Fund

Adopted Budget	0001	266,000.00

Budget Uses

Expenditure Budget	0002	266,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	88,328.92
Operating Reserve	0961	53,200.00
Unreserved Fund Balance Reappropriated	0970	35,128.92

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	230,871.08
Total Estimated Revenues to Fund Adopted Budget	0004	266,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	57.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	4,942.95
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	62,885.38

Budget Uses

Expenditure Budget	0002	62,885.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,512.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,512.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	28,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,372.57
District Tax Levy	1110	30,000.00
District Mills	999	3.29
Total Estimated Revenues to Fund Adopted Budget	0004	62,885.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	138.92

Budget Uses

Expenditure Budget	0002	138.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	138.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	138.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	138.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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16 Gallatin

0366 Anderson Elem

Submit ID: 0366-75927249

50 Debt Service Fund

2

Taxable Value		9,113,088.00
Adopted Budget	0001	510,750.00

Budget Uses

Expenditure Budget	0002	510,750.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33,325.05
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,325.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	477,424.95
Jurisdiction Mills	999	52.39
Total Estimated Revenues to Fund Adopted Budget	0004	510,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	12/19/2019	06/30/2040	6,900,000.00	5,715,000.00	280,000.00	230,250.00	500.00
Total Bond Requirements							510,750.00
Total Debt Service Requirements						0002	510,750.00

Budget Report
FY 2025

16 Gallatin

0366 Anderson Elem

Submit ID: 0366-75927249

61 Building Reserve Fund

Adopted Budget		0001	56,151.37

Budget Uses

Expenditure Budget		0002	56,151.37
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	17,281.37
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	17,281.37
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	21,129.07
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	17,740.93	
District Tax Levy		1110	17,740.93
District Mills		999	1.95
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.95
Total Estimated Revenues to Fund Adopted Budget		0004	56,151.37

Budget Report
FY 2025

24 Lake

0474 Arlee Elem

Submit ID: 0474-07094623

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 277	N/A	4,124,381

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

Joint District Distribution:

(Used for county calculations)

Located - 24 Lake	205	N/A	2,780,821
Non-located - 32 Missoula	72	N/A	1,332,975
Non-located - 45 Sanders	0	N/A	10,585

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

Certification

District Clerk: Lonnie Morin

(Signature) (Date)

Chairperson, School Trustees: Brian Johnson BigSam

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

24 Lake

0474 Arlee Elem

Submit ID: 0474-07094623

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,111,061.63	211,106.16	10%	10.00%	39.84	2,014,789.12	96,232.67	23.34
10 Transportation	232,265.00	15,000.00	20%	6.46%	15,848.39	48,781.36	167,635.25	40.64
11 Bus Depreciation Reserve	201,683.52	0.00	N/A	0.00%	130,915.84	0.00	70,767.68	17.16
13 Tuition	5,000.00		N/A		4,072.38	0.00	927.62	0.22
14 Retirement	486,328.00	69,047.40	20%	14.20%	0.00	486,328.00		
17 Adult Education	10,570.48	0.00	35%	0.00%	10,570.48	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	115,998.55	0.00	N/A	0.00%	61,051.42	1,947.13	53,000.00	12.85
29 Flexibility	126,773.16	0.00	N/A	0.00%	116,373.30	10,399.86	0.00	0.00
61 Building Reserve	193,301.59	0.00	N/A	0.00%	146,291.59	31,369.93	15,640.07	3.79
Total of All Funds	3,482,981.93	295,153.56			485,163.24	2,593,615.40	404,203.29	98.00

50 Debt Service **Tax Jurisdiction**								
24-0474	409,650.00	51,399.90	20-9-438	12.55%	0.00	0.00	409,650.00	99.32
Impact Aid Revenue	0.00	0.00	20-9-438	0.00%	0.00	297,288.18	0.00	0.00

Budget Report
FY 2025

24 Lake

0474 Arlee Elem

Submit ID: 0474-07094623

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ARLEE K-6	211	*
M1	ARLEE 7-8	66	*

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

A.	Direct State Aid	(I-A)	909,696.18
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	116,801.40
D.	At Risk Student	(I-D)	29,309.33
E.	Indian Education For All	(I-E)	6,822.51
F.	American Indian Achievement Gap	(I-F)	42,834.00
G.	Data For Achievement	(I-G)	6,531.66
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	196,531.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,817.34
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	29,984.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	291
B.	BASE Budget Limit	(II-B)	2,068,351.38
C.	Maximum Budget Limit	(II-C)	2,579,087.29
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,068,351.38

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,111,061.63
H.	Maximum Budget Limit	(II-H)	2,644,293.88
I.	Highest Budget Without a Vote	(II-I)	2,111,061.63
J.	Highest Budget	(II-J)	2,644,293.88
K.	Highest Voted Amount	(II-K)	533,232.25
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,111,061.63

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

A.	Operating Reserve (961)	(III-A)		211,106.16
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		39.84
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	39.84	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		211,146.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,111,061.63
1.	BASE Budget Limit	(V-A1)	2,111,061.63	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		909,696.18
1.	Direct State Aid Paid By State	(V-B1)	909,696.18	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		116,801.40
D.	At Risk Student	(V-D)		29,309.33
E.	Indian Education For All	(V-E)		6,822.51
F.	American Indian Achievement Gap	(V-F)		42,834.00
G.	Data For Achievement	(V-G)		6,531.66
H.	Special Education Allowable Cost Payment	(V-H)		196,531.57
I.	Remaining Fund Balance Available	(V-I)		39.84
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,435.91
1.	Actual Non-Levy Revenue	(V-J1)	6,435.91	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		796,059.23
1.	State - Guaranteed Tax Base Aid	(V-L1)	699,826.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	96,232.67	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,111,061.63

Funding The Over-BASE Budget:

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

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

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.34
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.34

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

Budget Report
FY 2025

24 Lake

0474 Arlee Elem

Submit ID: 0474-07094623

01 General Fund

Adopted Budget	0001	2,111,061.63

Budget Uses

Expenditure Budget	0002	2,111,061.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	39.84
Direct State Aid	3110	909,696.18
Quality Educator	3111	116,801.40
At Risk Student	3112	29,309.33
Indian Education For All	3113	6,822.51
American Indian Achievement Gap	3114	42,834.00
State Special Education Allowable Cost Payment to Districts	3115	196,531.57
Data For Achievement	3116	6,531.66
State - Guaranteed Tax Base Aid	3120	699,826.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,435.91
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	96,232.67		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	96,232.67
Total Estimated Revenues to Fund Adopted Budget			0004	2,111,061.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	232,265.00

Budget Uses

Expenditure Budget	0002	232,265.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	44,346.69
Contingency	0006	4,434.67
Over-Schedule	0011	183,483.64
Fund Balance for Budget	TFS48	30,848.39
Operating Reserve	0961	15,000.00
Unreserved Fund Balance Reappropriated	0970	15,848.39

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	24,390.68
State - On-Schedule Transportation Reimbursement	3210	24,390.68
District Tax Levy	1110	167,635.25
District Mills	999	40.64
Total Estimated Revenues to Fund Adopted Budget	0004	232,265.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

0474 Arlee Elem

Submit ID: 0474-07094623

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	201,683.52

Budget Uses

Expenditure Budget	0002	201,683.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	130,915.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	130,915.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	70,767.68
District Mills	999	17.16
Total Estimated Revenues to Fund Adopted Budget	0004	201,683.52

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Blue Bird All American	2023	94,325.00	5,659.50	18,865.00	7,546.00
2021 Bluebird	2021	80,850.00	14,553.00	16,170.00	6,468.00
Prevost Travel Bus	2019	32,743.50	23,575.32	6,548.70	6,548.70
2019 Bluebird - 8602F	2018	75,250.00	37,625.00	15,050.00	6,020.00
2016 Blue Bird	2017	73,640.00	51,548.00	14,728.00	14,728.00
2015 BlueBird	2015	73,850.00	75,965.00	14,770.00	14,770.00
Night Vision Security Cameras	2015	7,562.89	11,344.34	N/A	NA
2013 Blue Bird 84 Passenger	2013	73,434.90	85,091.39	14,686.98	14,686.98
2010 Express Incomplete Van (Short Bus)	2010	34,300.00	51,450.00	N/A	NA
2009 Blue Bird All American (Activity)	2009	43,000.00	64,500.00	N/A	NA
2007 Blue Bird All American	2006	61,215.00	91,822.50	N/A	NA
Total					70,767.68

Budget Report
FY 2025

24 Lake

0474 Arlee Elem

Submit ID: 0474-07094623

13 Tuition Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,072.38
Unreserved Fund Balance Reappropriated	0970	4,072.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	927.62
District Mills	999	0.22
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

0474 Arlee Elem

Submit ID: 0474-07094623

14 Retirement Fund

Adopted Budget	0001	486,328.00

Budget Uses

Expenditure Budget	0002	486,328.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,047.40
Operating Reserve	0961	69,047.40
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	486,328.00
Total Estimated Revenues to Fund Adopted Budget	0004	486,328.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

0474 Arlee Elem

Submit ID: 0474-07094623

17 Adult Education Fund

Adopted Budget	0001	10,570.48

Budget Uses

Expenditure Budget	0002	10,570.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,570.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,570.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,570.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

0474 Arlee Elem

Submit ID: 0474-07094623

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	115,998.55

Budget Uses

Expenditure Budget	0002	115,998.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	61,051.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61,051.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,947.13
District Tax Levy	1110	53,000.00
District Mills	999	12.85
Total Estimated Revenues to Fund Adopted Budget	0004	115,998.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

0474 Arlee Elem

Submit ID: 0474-07094623

29 Flexibility Fund

Adopted Budget	0001	126,773.16

Budget Uses

Expenditure Budget	0002	126,773.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	116,373.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	116,373.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	5,420.32
State - Advanced Opportunity Aid	3770	4,979.54
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	126,773.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

0474 Arlee Elem

Submit ID: 0474-07094623

50 Debt Service Fund

24-0474

Taxable Value		4,124,381.00
Adopted Budget	0001	409,650.00

Budget Uses

Expenditure Budget	0002	409,650.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	51,399.90
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	51,399.90
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	409,650.00
Jurisdiction Mills	999	99.32
Total Estimated Revenues to Fund Adopted Budget	0004	409,650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	02/09/2023	06/30/2048	6,000,000.00	5,880,000.00	120,000.00	289,150.00	500.00
Total Bond Requirements							409,650.00
Total Debt Service Requirements						0002	409,650.00

Impact Aid Revenue

Taxable Value		0.00
Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	297,288.18
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	297,288.18

Budget Report
FY 2025

24 Lake

0474 Arlee Elem

Submit ID: 0474-07094623

Revenue Bond

Adopted Budget	0001	297,288.18

Budget Uses

Expenditure Budget	0002	297,288.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	297,288.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	05/31/2023	10/01/2036	3,000,000.00	2,768,084.00	174,193.00	121,345.18	1,750.00
Total Bond Requirements							297,288.18
Total Debt Service Requirements						0002	297,288.18

Budget Report
FY 2025

24 Lake

0474 Arlee Elem

Submit ID: 0474-07094623

61 Building Reserve Fund

Adopted Budget		0001	193,301.59

Budget Uses

Expenditure Budget		0002	193,301.59
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	146,291.59
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	146,291.59
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	31,369.93
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	15,640.07	
District Tax Levy		1110	15,640.07
District Mills		999	3.79
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.79
Total Estimated Revenues to Fund Adopted Budget		0004	193,301.59

Budget Report
FY 2025

24 Lake

0475 Arlee H S

Submit ID: 0475-19774213

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	145	4,124,381

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

Joint District Distribution:

(Used for county calculations)

Located - 24 Lake	N/A	92	2,780,821
Non-located - 32 Missoula	N/A	52	1,332,975
Non-located - 45 Sanders	N/A	1	10,585

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

Certification

District Clerk: Lonnie Morin

(Signature) (Date)

Chairperson, School Trustees: Brian Johnson BigSam

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

24 Lake

0475 Arlee H S

Submit ID: 0475-19774213

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,394,235.39	125,478.59	10%	9.00%	0.00	1,341,244.86	52,990.53	12.84
10 Transportation	103,800.00	7,500.00	20%	7.23%	8,469.01	21,578.61	73,752.38	17.88
11 Bus Depreciation Reserve	231,549.40	0.00	N/A	0.00%	181,678.79	0.00	49,870.61	12.09
13 Tuition	10,000.00		N/A		8,492.73	0.00	1,507.27	0.37
14 Retirement	274,855.00	47,589.70	20%	17.31%	0.00	274,855.00		
17 Adult Education	7,578.19	0.00	35%	0.00%	7,578.19	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	54,884.87	0.00	N/A	0.00%	30,598.91	1,285.96	23,000.00	5.58
29 Flexibility	133,384.34	0.00	N/A	0.00%	115,230.90	18,153.44	0.00	0.00
61 Building Reserve	107,491.12	0.00	N/A	0.00%	76,101.12	22,325.00	9,065.00	2.20
Total of All Funds	2,317,778.31	180,568.29			428,149.65	1,679,442.87	210,185.79	50.96

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

Budget Report
FY 2025

24 Lake

0475 Arlee H S

Submit ID: 0475-19774213

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ARLEE HS 9-12 145

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

A.	Direct State Aid	(I-A)	679,190.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	65,416.13
D.	At Risk Student	(I-D)	14,988.85
E.	Indian Education For All	(I-E)	3,571.35
F.	American Indian Achievement Gap	(I-F)	25,168.00
G.	Data For Achievement	(I-G)	3,419.10
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	45,034.17
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,676.30
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	39,041.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	149
B.	BASE Budget Limit	(II-B)	1,365,594.93
C.	Maximum Budget Limit	(II-C)	1,697,449.86
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,365,594.93

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,394,235.39
H.	Maximum Budget Limit	(II-H)	1,729,750.07
I.	Highest Budget Without a Vote	(II-I)	1,394,235.39
J.	Highest Budget	(II-J)	1,729,750.07
K.	Highest Voted Amount	(II-K)	335,514.68
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,394,235.39

Budget Report
FY 2025

24 Lake

0475 Arlee H S

Submit ID: 0475-19774213

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

A.	Operating Reserve (961)	(III-A)		125,478.59
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		125,478.59

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,394,235.39
1.	BASE Budget Limit	(V-A1)	1,394,235.39	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		679,190.57
1.	Direct State Aid Paid By State	(V-B1)	679,190.57	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		65,416.13
D.	At Risk Student	(V-D)		14,988.85
E.	Indian Education For All	(V-E)		3,571.35
F.	American Indian Achievement Gap	(V-F)		25,168.00
G.	Data For Achievement	(V-G)		3,419.10
H.	Special Education Allowable Cost Payment	(V-H)		45,034.17
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,170.25
1.	Actual Non-Levy Revenue	(V-J1)	3,170.25	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		554,276.97
1.	State - Guaranteed Tax Base Aid	(V-L1)	501,286.44	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	52,990.53	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,394,235.39

Funding The Over-BASE Budget:

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

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

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.84
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		12.84

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

Budget Report
FY 2025

24 Lake

0475 Arlee H S

Submit ID: 0475-19774213

01 General Fund

Adopted Budget	0001	1,394,235.39

Budget Uses

Expenditure Budget	0002	1,394,235.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	679,190.57
Quality Educator	3111	65,416.13
At Risk Student	3112	14,988.85
Indian Education For All	3113	3,571.35
American Indian Achievement Gap	3114	25,168.00
State Special Education Allowable Cost Payment to Districts	3115	45,034.17
Data For Achievement	3116	3,419.10
State - Guaranteed Tax Base Aid	3120	501,286.44

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,170.25
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	52,990.53		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	52,990.53
Total Estimated Revenues to Fund Adopted Budget			0004	1,394,235.39
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	103,800.00

Budget Uses

Expenditure Budget	0002	103,800.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	19,616.92
Contingency	0006	1,961.69
Over-Schedule	0011	82,221.39
Fund Balance for Budget	TFS48	15,969.01
Operating Reserve	0961	7,500.00
Unreserved Fund Balance Reappropriated	0970	8,469.01

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,789.30
State - On-Schedule Transportation Reimbursement	3210	10,789.31
District Tax Levy	1110	73,752.38
District Mills	999	17.88
Total Estimated Revenues to Fund Adopted Budget	0004	103,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

0475 Arlee H S

Submit ID: 0475-19774213

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	231,549.40

Budget Uses

Expenditure Budget	0002	231,549.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	181,678.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	181,678.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	49,870.61
District Mills	999	12.09
Total Estimated Revenues to Fund Adopted Budget	0004	231,549.40

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Blue Bird All American	2023	40,425.00	2,425.50	8,085.00	1,617.00
2021 Bluebird	2021	34,650.00	6,237.00	6,930.00	6,930.00
Prevost Travel Bus	2019	76,401.50	55,009.08	15,280.30	15,280.30
2019 Bluebird - 8602F	2018	32,250.00	16,125.00	6,450.00	1,290.00
2016 BlueBird	2017	31,560.00	22,092.00	6,312.00	1,262.40
2015 BueBird	2015	31,650.00	33,485.00	6,330.00	1,266.00
Night Vision Security Cameras	2015	3,241.24	4,861.86	N/A	NA
2013 Blue Bird 84 Passenger	2013	31,472.10	36,424.91	6,294.42	1,258.88
Express Incomplete Van (Short Bus)	2010	14,700.00	22,050.00	N/A	NA
2009 Blue Bird All American (Activity)	2009	110,000.00	144,033.97	22,000.00	20,966.03
2007 Blue Bird All American	2006	26,235.00	39,352.50	N/A	NA
Total					49,870.61

Budget Report
FY 2025

24 Lake

0475 Arlee H S

Submit ID: 0475-19774213

13 Tuition Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,492.73
Unreserved Fund Balance Reappropriated	0970	8,492.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,507.27
District Mills	999	0.37
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

0475 Arlee H S

Submit ID: 0475-19774213

14 Retirement Fund

Adopted Budget	0001	274,855.00

Budget Uses

Expenditure Budget	0002	274,855.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	47,589.70
Operating Reserve	0961	47,589.70
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	274,855.00
Total Estimated Revenues to Fund Adopted Budget	0004	274,855.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
24 Lake

0475 Arlee H S

Submit ID: 0475-19774213

17 Adult Education Fund

Adopted Budget	0001	7,578.19

Budget Uses

Expenditure Budget	0002	7,578.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,578.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,578.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,578.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

Budget Report
FY 2025

24 Lake

0475 Arlee H S

Submit ID: 0475-19774213

28 Technology Fund

Adopted Budget	0001	54,884.87

Budget Uses

Expenditure Budget	0002	54,884.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	30,598.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30,598.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,285.96
District Tax Levy	1110	23,000.00
District Mills	999	5.58
Total Estimated Revenues to Fund Adopted Budget	0004	54,884.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

0475 Arlee H S

Submit ID: 0475-19774213

29 Flexibility Fund

Adopted Budget	0001	133,384.34

Budget Uses

Expenditure Budget	0002	133,384.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	115,230.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	115,230.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	1,337.25
State - Advanced Opportunity Aid	3770	16,816.19
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	133,384.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

0475 Arlee H S

Submit ID: 0475-19774213

50 Debt Service Fund

24-0475

Taxable Value		4,124,381.00
Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

24 Lake

0475 Arlee H S

Submit ID: 0475-19774213

61 Building Reserve Fund

Adopted Budget		0001	107,491.12

Budget Uses

Expenditure Budget		0002	107,491.12
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	76,101.12
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	76,101.12
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	22,325.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	9,065.00	
District Tax Levy		1110	9,065.00
District Mills		999	2.20
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.20
Total Estimated Revenues to Fund Adopted Budget		0004	107,491.12

Budget Report
FY 2025

34 Park

1215 Arrowhead Elem

Submit ID: 1215-60215991

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	76	N/A	18,923,557

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

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

Certification

District Clerk: Cinda Self

(Signature) (Date)

Chairperson, School Trustees: Zane Curry

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
34 Park
1215 Arrowhead Elem

Submit ID: 1215-60215991

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	730,735.71	81,023.64	10%	11.09%	0.00	360,672.12	370,063.59	19.55
10 Transportation	72,000.00	12,475.47	20%	17.33%	0.00	44,068.35	27,931.65	1.48
11 Bus Depreciation Reserve	290,487.52	0.00	N/A	0.00%	290,487.52	0.00	0.00	0.00
13 Tuition	18,000.00		N/A		15,581.64	0.00	2,418.36	0.13
14 Retirement	80,000.00	16,000.00	20%	20.00%	47,517.54	32,482.46		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	49,800.06	0.00	N/A	0.00%	49,247.98	552.08	0.00	0.00
29 Flexibility	16,218.75	0.00	N/A	0.00%	16,218.75	0.00	0.00	0.00
61 Building Reserve	163,321.14	0.00	N/A	0.00%	140,511.14	3,479.49	19,330.51	1.02
Total of All Funds	1,420,563.18	109,499.11			559,564.57	441,254.50	419,744.11	22.18

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

Budget Report
FY 2025

34 Park

1215 Arrowhead Elem

Submit ID: 1215-60215991

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

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

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

A.	Direct State Aid	(I-A)	298,649.33
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	20,164.77
D.	At Risk Student	(I-D)	3,259.26
E.	Indian Education For All	(I-E)	1,871.88
F.	American Indian Achievement Gap	(I-F)	1,694.00
G.	Data For Achievement	(I-G)	1,792.08
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	24,053.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,023.44
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	71
B.	BASE Budget Limit	(II-B)	534,680.66
C.	Maximum Budget Limit	(II-C)	666,854.97
D.	Over-BASE Levy As Submitted on Budget	(II-D)	124,045.99
E.	Adopted Budget	(II-E)	666,854.97

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	598,561.40
H.	Maximum Budget Limit	(II-H)	749,031.29
I.	Highest Budget Without a Vote	(II-I)	730,735.71
J.	Highest Budget	(II-J)	749,031.29
K.	Highest Voted Amount	(II-K)	18,295.58
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	730,735.71

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

A.	Operating Reserve (961)	(III-A)		73,073.57
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		7,950.07
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	7,950.07	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		81,023.64

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		730,735.71
1.	BASE Budget Limit	(V-A1)	598,561.40	
2.	Over-BASE Budget	(V-A2)	132,174.31	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		298,649.33
1.	Direct State Aid Paid By State	(V-B1)	298,649.33	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		20,164.77
D.	At Risk Student	(V-D)		3,259.26
E.	Indian Education For All	(V-E)		1,871.88
F.	American Indian Achievement Gap	(V-F)		1,694.00
G.	Data For Achievement	(V-G)		1,792.08
H.	Special Education Allowable Cost Payment	(V-H)		24,053.28
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,187.52
1.	Actual Non-Levy Revenue	(V-J1)	9,187.52	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		237,889.28
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	237,889.28	
M.	**Subtotal of BASE Budget Revenue	(V-M)		598,561.40

Funding The Over-BASE Budget:

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

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

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		12.57
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		6.98
1.	District Property Tax Levy Mills	(V-U1)	6.98	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		19.55

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

Budget Report
FY 2025

34 Park

1215 Arrowhead Elem

Submit ID: 1215-60215991

01 General Fund

Adopted Budget	0001	730,735.71

Budget Uses

Expenditure Budget	0002	730,735.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	298,649.33
Quality Educator	3111	20,164.77
At Risk Student	3112	3,259.26
Indian Education For All	3113	1,871.88
American Indian Achievement Gap	3114	1,694.00
State Special Education Allowable Cost Payment to Districts	3115	24,053.28
Data For Achievement	3116	1,792.08
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,187.52
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	237,889.28		
Over-BASE Levy	1110(c)	132,174.31		
District Tax Levy			1110	370,063.59
Total Estimated Revenues to Fund Adopted Budget			0004	730,735.71
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	72,000.00

Budget Uses

Expenditure Budget	0002	72,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,062.14
Contingency	0006	4,006.21
Over-Schedule	0011	27,931.65
Fund Balance for Budget	TFS48	12,475.47
Operating Reserve	0961	12,475.47
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,034.17
State - On-Schedule Transportation Reimbursement	3210	22,034.18
District Tax Levy	1110	27,931.65
District Mills	999	1.48
Total Estimated Revenues to Fund Adopted Budget	0004	72,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	290,487.52

Budget Uses

Expenditure Budget	0002	290,487.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	290,487.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	290,487.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	290,487.52

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Blue Bird Bus	2022	135,600.00	54,240.00	27,120.00	0.00
Bluebird All American 83 passanger bus/rear engine	2014	101,600.00	152,400.00	N/A	NA
New updated Radio's for buses	2013	3,174.50	4,761.75	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	18,000.00

Budget Uses

Expenditure Budget	0002	18,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,581.64
Unreserved Fund Balance Reappropriated	0970	15,581.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,418.36
District Mills	999	0.13
Total Estimated Revenues to Fund Adopted Budget	0004	18,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
34 Park
1215 Arrowhead Elem

Submit ID: 1215-60215991

14 Retirement Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	63,517.54
Operating Reserve	0961	16,000.00
Unreserved Fund Balance Reappropriated	0970	47,517.54

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	32,482.46
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	49,800.06

Budget Uses

Expenditure Budget	0002	49,800.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	49,247.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49,247.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	552.08
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	49,800.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	16,218.75

Budget Uses

Expenditure Budget	0002	16,218.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,218.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,218.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,218.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

34 Park

1215 Arrowhead Elem

Submit ID: 1215-60215991

61 Building Reserve Fund

Adopted Budget		0001	163,321.14

Budget Uses

Expenditure Budget		0002	163,321.14
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	140,511.14
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	140,511.14
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	3,479.49
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	19,330.51	
District Tax Levy		1110	19,330.51
District Mills		999	1.02
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.02
Total Estimated Revenues to Fund Adopted Budget		0004	163,321.14

Budget Report
FY 2025

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-99283193

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 84	N/A	1,058,942

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

Joint District Distribution:

(Used for county calculations)

Located - 44 Rosebud	84	N/A	692,454
Non-located - 38 Powder River	0	N/A	366,488

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

Certification

District Clerk: Monica Morgan

(Signature) (Date)

Chairperson, School Trustees: Alan See

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-99283193

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	827,869.88	64,383.03	10%	7.78%	0.00	714,515.83	113,354.05	107.07
10 Transportation	50,000.00	10,000.00	20%	20.00%	23,024.71	11,711.57	15,263.72	14.41
11 Bus Depreciation Reserve	28,184.36	0.00	N/A	0.00%	508.66	0.00	27,675.70	26.14
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	142,640.40	26,266.83	20%	18.41%	0.00	142,640.40		
17 Adult Education	4,111.27	0.00	35%	0.00%	4,111.27	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,226.31	0.00	N/A	0.00%	544.94	681.37	0.00	0.00
29 Flexibility	8,433.94	0.00	N/A	0.00%	8,433.94	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,062,466.16	100,649.86			36,623.52	869,549.17	156,293.47	147.62

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

Budget Report
FY 2025

44 Rosebud

0800 Ashland Elem

Submit ID: 0800-99283193

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ASHLAND K-6	70 *
M1	ASHLAND 7-8	14 *

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

A.	Direct State Aid	(I-A)	326,713.42
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	36,730.00
D.	At Risk Student	(I-D)	28,889.35
E.	Indian Education For All	(I-E)	2,068.92
F.	American Indian Achievement Gap	(I-F)	16,940.00
G.	Data For Achievement	(I-G)	1,980.72
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	48,148.42
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	11,050.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	87
B.	BASE Budget Limit	(II-B)	770,574.69
C.	Maximum Budget Limit	(II-C)	954,556.06
D.	Over-BASE Levy As Submitted on Budget	(II-D)	89,131.10
E.	Adopted Budget	(II-E)	859,705.79

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	738,738.78
H.	Maximum Budget Limit	(II-H)	913,808.33
I.	Highest Budget Without a Vote	(II-I)	827,869.88
J.	Highest Budget	(II-J)	913,808.33
K.	Highest Voted Amount	(II-K)	85,938.45
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	827,869.88

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

A.	Operating Reserve (961)	(III-A)		64,383.03
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		64,383.03

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		827,869.88
1.	BASE Budget Limit	(V-A1)	738,738.78	
2.	Over-BASE Budget	(V-A2)	89,131.10	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		326,713.42
1.	Direct State Aid Paid By State	(V-B1)	326,713.42	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		36,730.00
D.	At Risk Student	(V-D)		28,889.35
E.	Indian Education For All	(V-E)		2,068.92
F.	American Indian Achievement Gap	(V-F)		16,940.00
G.	Data For Achievement	(V-G)		1,980.72
H.	Special Education Allowable Cost Payment	(V-H)		48,148.42
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		277,267.95
1.	State - Guaranteed Tax Base Aid	(V-L1)	253,045.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	24,222.95	
M.	**Subtotal of BASE Budget Revenue	(V-M)		738,738.78

Funding The Over-BASE Budget:

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

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

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.90
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		84.17
1.	District Property Tax Levy Mills	(V-U1)	84.17	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		107.07

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

01 General Fund

Adopted Budget	0001	827,869.88

Budget Uses

Expenditure Budget	0002	827,869.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	326,713.42
Quality Educator	3111	36,730.00
At Risk Student	3112	28,889.35
Indian Education For All	3113	2,068.92
American Indian Achievement Gap	3114	16,940.00
State Special Education Allowable Cost Payment to Districts	3115	48,148.42
Data For Achievement	3116	1,980.72
State - Guaranteed Tax Base Aid	3120	253,045.00

Actual Non-levy Revenue and Funding Sources

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

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	24,222.95		
Over-BASE Levy	1110(c)	89,131.10		
District Tax Levy			1110	113,354.05
Total Estimated Revenues to Fund Adopted Budget			0004	827,869.88
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	50,000.00

Budget Uses

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

Transportation Schedule Data

On-Schedule	0005	10,646.88
Contingency	0006	1,064.69
Over-Schedule	0011	38,288.43
Fund Balance for Budget	TFS48	33,024.71
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	23,024.71

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,855.78
State - On-Schedule Transportation Reimbursement	3210	5,855.79
District Tax Levy	1110	15,263.72
District Mills	999	14.41
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	28,184.36

Budget Uses

Expenditure Budget	0002	28,184.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	508.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	508.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	27,675.70
District Mills	999	26.14
Total Estimated Revenues to Fund Adopted Budget	0004	28,184.36

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bluebird 2024 bus	2024	138,378.48	0.00	27,675.70	27,675.70
Total					27,675.70

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025
44 Rosebud

0800 Ashland Elem

Submit ID: 0800-99283193

14 Retirement Fund

Adopted Budget	0001	142,640.40

Budget Uses

Expenditure Budget	0002	142,640.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,266.83
Operating Reserve	0961	26,266.83
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	142,640.40
Total Estimated Revenues to Fund Adopted Budget	0004	142,640.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,111.27

Budget Uses

Expenditure Budget	0002	4,111.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,111.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,111.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,111.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	1,226.31

Budget Uses

Expenditure Budget	0002	1,226.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	544.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	544.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	681.37
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,226.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	8,433.94

Budget Uses

Expenditure Budget	0002	8,433.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,433.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,433.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,433.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025
44 Rosebud

Submit ID: 0800-99283193

0800 Ashland Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-06598756

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	17	N/A	381,203

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

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

Certification

District Clerk: Albert Wipf

(Signature) (Date)

Chairperson, School Trustees: Elias Wipf

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-06598756

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	143,895.04	14,399.49	10%	10.01%	8,104.26	126,934.04	8,856.74	23.24
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,000.00	2,400.00	20%	20.00%	1,733.47	10,266.53		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,799.40	0.00	N/A	0.00%	1,666.68	132.72	0.00	0.00
29 Flexibility	10.03	0.00	N/A	0.00%	10.03	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	157,704.47	16,799.49			11,514.44	137,333.29	8,856.74	23.24

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

Budget Report
FY 2025

25 Lewis & Clark

Submit ID: 0498-06598756

0498 Auchard Creek Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 AUCHARD CREEK K-8 17

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

A.	Direct State Aid	(I-A)	74,271.20
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	4,407.60
D.	At Risk Student	(I-D)	1,603.88
E.	Indian Education For All	(I-E)	418.71
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	400.86
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,700.11
I.	State Special Education Related-Services Payment To Coop	(I-I)	899.98
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,816.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	14
B.	BASE Budget Limit	(II-B)	123,647.50
C.	Maximum Budget Limit	(II-C)	153,244.95
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	123,647.50

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	143,895.04
H.	Maximum Budget Limit	(II-H)	178,386.03
I.	Highest Budget Without a Vote	(II-I)	143,895.04
J.	Highest Budget	(II-J)	178,386.03
K.	Highest Voted Amount	(II-K)	34,490.99
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	143,895.04

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

A.	Operating Reserve (961)	(III-A)		14,389.50
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		9.99
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	9.99	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		8,104.26
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	8,104.26	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		22,503.75

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		143,895.04
	1. BASE Budget Limit	(V-A1)	143,895.04	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		74,271.20
	1. Direct State Aid Paid By State	(V-B1)	74,271.20	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		4,407.60
D.	At Risk Student	(V-D)		1,603.88
E.	Indian Education For All	(V-E)		418.71
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		400.86
H.	Special Education Allowable Cost Payment	(V-H)		2,700.11
I.	Remaining Fund Balance Available	(V-I)		8,104.26
J.	Non-Levy Revenue and Funding Sources	(V-J)		927.84
	1. Actual Non-Levy Revenue	(V-J1)	927.84	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		51,060.58
	1. State - Guaranteed Tax Base Aid	(V-L1)	42,203.84	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	8,856.74	
M.	**Subtotal of BASE Budget Revenue	(V-M)		143,895.04

Funding The Over-BASE Budget:

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

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

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.24
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.24

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

Budget Report
FY 2025

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-06598756

01 General Fund

Adopted Budget	0001	143,895.04

Budget Uses

Expenditure Budget	0002	143,895.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	8,104.26
Direct State Aid	3110	74,271.20
Quality Educator	3111	4,407.60
At Risk Student	3112	1,603.88
Indian Education For All	3113	418.71
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,700.11
Data For Achievement	3116	400.86
State - Guaranteed Tax Base Aid	3120	42,203.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	927.84
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	8,856.74		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	8,856.74
Total Estimated Revenues to Fund Adopted Budget			0004	143,895.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-06598756

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-06598756

14 Retirement Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,133.47
Operating Reserve	0961	2,400.00
Unreserved Fund Balance Reappropriated	0970	1,733.47

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	10,266.53
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-06598756

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

Budget Report
FY 2025

25 Lewis & Clark

0498 Auchard Creek Elem

Submit ID: 0498-06598756

28 Technology Fund

Adopted Budget	0001	1,799.40

Budget Uses

Expenditure Budget	0002	1,799.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,666.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,666.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	132.72
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,799.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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0498 Auchard Creek Elem

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29 Flexibility Fund

Adopted Budget	0001	10.03

Budget Uses

Expenditure Budget	0002	10.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0498 Auchard Creek Elem

Submit ID: 0498-06598756

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

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0498 Auchard Creek Elem

Submit ID: 0498-06598756

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-31716385

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	97	N/A	4,211,443

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

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

Certification

District Clerk: Jamie Fuller

(Signature) (Date)

Chairperson, School Trustees: Andrea Bardwell

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-31716385

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	895,662.70	65,036.62	10%	7.26%	0.00	624,286.76	271,375.94	64.44
10 Transportation	95,853.02	19,170.60	20%	20.00%	34,801.38	9,383.22	51,668.42	12.27
11 Bus Depreciation Reserve	166,193.73	0.00	N/A	0.00%	140,584.53	0.00	25,609.20	6.08
13 Tuition	0.00		N/A		354.36	0.00	0.00	0.00
14 Retirement	130,000.00	26,000.00	20%	20.00%	3,062.81	126,937.19		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,143.95	0.00	N/A	0.00%	4,474.72	669.23	0.00	0.00
29 Flexibility	18,315.91	0.00	N/A	0.00%	18,315.91	0.00	0.00	0.00
61 Building Reserve	62,684.55	0.00	N/A	0.00%	42,684.55	0.00	20,000.00	4.75
Total of All Funds	1,373,853.86	110,207.22			244,278.26	761,276.40	368,653.56	87.54

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

Budget Report
FY 2025

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-31716385

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	AUGUSTA K-6	82
M1	AUGUSTA 7-8	15

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

A.	Direct State Aid	(I-A)	364,069.56
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	39,238.66
D.	At Risk Student	(I-D)	4,041.59
E.	Indian Education For All	(I-E)	2,389.11
F.	American Indian Achievement Gap	(I-F)	2,420.00
G.	Data For Achievement	(I-G)	2,287.26
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	15,406.51
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,135.18
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,871.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	94
B.	BASE Budget Limit	(II-B)	688,647.32
C.	Maximum Budget Limit	(II-C)	856,100.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	133,173.86
E.	Adopted Budget	(II-E)	821,821.18

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	725,578.45
H.	Maximum Budget Limit	(II-H)	895,662.70
I.	Highest Budget Without a Vote	(II-I)	858,752.31
J.	Highest Budget	(II-J)	895,662.70
K.	Highest Voted Amount	(II-K)	36,910.39
L.	Amount Approved on Ballot by Voters	(II-L)	36,910.39
M.	Adopted Budget	(II-M)	895,662.70

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

A.	Operating Reserve (961)	(III-A)		65,036.62
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		65,036.62

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		895,662.70
1.	BASE Budget Limit	(V-A1)	725,578.45	
2.	Over-BASE Budget	(V-A2)	170,084.25	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		364,069.56
1.	Direct State Aid Paid By State	(V-B1)	364,069.56	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		39,238.66
D.	At Risk Student	(V-D)		4,041.59
E.	Indian Education For All	(V-E)		2,389.11
F.	American Indian Achievement Gap	(V-F)		2,420.00
G.	Data For Achievement	(V-G)		2,287.26
H.	Special Education Allowable Cost Payment	(V-H)		15,406.51
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,136.52
1.	Actual Non-Levy Revenue	(V-J1)	5,136.52	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		290,589.24
1.	State - Guaranteed Tax Base Aid	(V-L1)	189,297.55	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	101,291.69	
M.	**Subtotal of BASE Budget Revenue	(V-M)		725,578.45

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		170,084.25
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		170,084.25

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.05
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		40.39
1.	District Property Tax Levy Mills	(V-U1)	40.39	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		64.44

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

Budget Report
FY 2025

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-31716385

01 General Fund

Adopted Budget	0001	895,662.70

Budget Uses

Expenditure Budget	0002	895,662.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	364,069.56
Quality Educator	3111	39,238.66
At Risk Student	3112	4,041.59
Indian Education For All	3113	2,389.11
American Indian Achievement Gap	3114	2,420.00
State Special Education Allowable Cost Payment to Districts	3115	15,406.51
Data For Achievement	3116	2,287.26
State - Guaranteed Tax Base Aid	3120	189,297.55

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,136.52
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	101,291.69		
Over-BASE Levy	1110(c)	170,084.25		
District Tax Levy			1110	271,375.94
Total Estimated Revenues to Fund Adopted Budget			0004	895,662.70
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	95,853.02

Budget Uses

Expenditure Budget	0002	95,853.02
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	8,530.20
Contingency	0006	853.02
Over-Schedule	0011	86,469.80
Fund Balance for Budget	TFS48	53,971.98
Operating Reserve	0961	19,170.60
Unreserved Fund Balance Reappropriated	0970	34,801.38

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,691.61
State - On-Schedule Transportation Reimbursement	3210	4,691.61
District Tax Levy	1110	51,668.42
District Mills	999	12.27
Total Estimated Revenues to Fund Adopted Budget	0004	95,853.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	166,193.73

Budget Uses

Expenditure Budget	0002	166,193.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	140,584.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	140,584.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	25,609.20
District Mills	999	6.08
Total Estimated Revenues to Fund Adopted Budget	0004	166,193.73

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Ford Expedition Max	2022	64,500.00	25,800.00	12,900.00	12,900.00
2022 Blue Bird	2021	48,250.00	28,950.00	9,650.00	9,650.00
2013 Blue Bird Vision	2017	30,592.00	42,828.80	6,118.40	3,059.20
2012 Blue Bird	2016	22,000.00	33,000.00	N/A	NA
2013 Chevy Micro Bus	2014	31,400.00	47,100.00	N/A	NA
Total					25,609.20

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	354.36
Unreserved Fund Balance Reappropriated	0970	354.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	354.36

14 Retirement Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,062.81
Operating Reserve	0961	26,000.00
Unreserved Fund Balance Reappropriated	0970	3,062.81

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	126,937.19
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

Budget Report
FY 2025

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-31716385

28 Technology Fund

Adopted Budget	0001	5,143.95

Budget Uses

Expenditure Budget	0002	5,143.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,474.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,474.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	669.23
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,143.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	18,315.91

Budget Uses

Expenditure Budget	0002	18,315.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,315.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,315.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,315.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

25 Lewis & Clark

0502 Augusta Elem

Submit ID: 0502-31716385

61 Building Reserve Fund

Adopted Budget	0001	62,684.55

Budget Uses

Expenditure Budget	0002	62,684.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	42,684.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	42,684.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	0.00
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	20,000.00		
Building Reserve Permissive Levy	1110(b)	0.00		
District Tax Levy			1110	20,000.00
District Mills			999	4.75
Building Reserve Voted Mills			0134	4.75
Building Reserve Permissive Mills			0135	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	62,684.55

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2015	200,000.00	10	612	180,000.00	20,000.00	20,000.00
Total						20,000.00

Budget Report
FY 2025

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-32775581

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	30	4,592,646

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

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

Certification

District Clerk: Jamie Fuller

(Signature) (Date)

Chairperson, School Trustees: Andrea Bardwell

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-32775581

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	654,903.94	62,372.74	10%	9.52%	0.00	452,119.69	202,784.25	44.15
10 Transportation	95,415.80	19,083.16	20%	20.00%	31,040.35	4,573.80	59,801.65	13.02
11 Bus Depreciation Reserve	152,248.40	0.00	N/A	0.00%	139,539.20	0.00	12,709.20	2.77
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	105,000.00	21,000.00	20%	20.00%	20,648.80	84,351.20		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,404.11	0.00	N/A	0.00%	3,930.84	473.27	0.00	0.00
29 Flexibility	21,091.43	0.00	N/A	0.00%	21,091.43	0.00	0.00	0.00
61 Building Reserve	106,371.18	0.00	N/A	0.00%	56,371.18	0.00	50,000.00	10.89
Total of All Funds	1,139,434.86	102,455.90			272,621.80	541,517.96	325,295.10	70.83

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

Budget Report
FY 2025

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-32775581

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 AUGUSTA HS 9-12 30

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

A.	Direct State Aid	(I-A)	266,331.32
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	21,769.87
D.	At Risk Student	(I-D)	1,448.10
E.	Indian Education For All	(I-E)	738.90
F.	American Indian Achievement Gap	(I-F)	726.00
G.	Data For Achievement	(I-G)	707.40
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,451.09
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,588.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	10,786.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	26
B.	BASE Budget Limit	(II-B)	473,931.53
C.	Maximum Budget Limit	(II-C)	589,347.55
D.	Over-BASE Levy As Submitted on Budget	(II-D)	157,296.24
E.	Adopted Budget	(II-E)	631,227.77

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	513,112.68
H.	Maximum Budget Limit	(II-H)	637,700.15
I.	Highest Budget Without a Vote	(II-I)	654,903.94
J.	Highest Budget	(II-J)	654,903.94
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	654,903.94

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

A.	Operating Reserve (961)	(III-A)		62,372.74
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		62,372.74

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		654,903.94
1.	BASE Budget Limit	(V-A1)	513,112.68	
2.	Over-BASE Budget	(V-A2)	141,791.26	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		266,331.32
1.	Direct State Aid Paid By State	(V-B1)	266,331.32	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		21,769.87
D.	At Risk Student	(V-D)		1,448.10
E.	Indian Education For All	(V-E)		738.90
F.	American Indian Achievement Gap	(V-F)		726.00
G.	Data For Achievement	(V-G)		707.40
H.	Special Education Allowable Cost Payment	(V-H)		7,451.09
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,708.93
1.	Actual Non-Levy Revenue	(V-J1)	9,708.93	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		204,231.07
1.	State - Guaranteed Tax Base Aid	(V-L1)	143,238.08	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	60,992.99	
M.	**Subtotal of BASE Budget Revenue	(V-M)		513,112.68

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		141,791.26
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		141,791.26

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.28
U.	Over-BASE Mills	(V-U)		30.87
1.	District Property Tax Levy Mills	(V-U1)	30.87	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		44.15

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

Budget Report
FY 2025

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-32775581

01 General Fund

Adopted Budget	0001	654,903.94

Budget Uses

Expenditure Budget	0002	654,903.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	266,331.32
Quality Educator	3111	21,769.87
At Risk Student	3112	1,448.10
Indian Education For All	3113	738.90
American Indian Achievement Gap	3114	726.00
State Special Education Allowable Cost Payment to Districts	3115	7,451.09
Data For Achievement	3116	707.40
State - Guaranteed Tax Base Aid	3120	143,238.08

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,708.93
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	60,992.99		
Over-BASE Levy	1110(c)	141,791.26		
District Tax Levy			1110	202,784.25
Total Estimated Revenues to Fund Adopted Budget			0004	654,903.94
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	95,415.80

Budget Uses

Expenditure Budget	0002	95,415.80
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	4,158.00
Contingency	0006	415.80
Over-Schedule	0011	90,842.00
Fund Balance for Budget	TFS48	50,123.51
Operating Reserve	0961	19,083.16
Unreserved Fund Balance Reappropriated	0970	31,040.35

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,286.90
State - On-Schedule Transportation Reimbursement	3210	2,286.90
District Tax Levy	1110	59,801.65
District Mills	999	13.02
Total Estimated Revenues to Fund Adopted Budget	0004	95,415.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	152,248.40

Budget Uses

Expenditure Budget	0002	152,248.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	139,539.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	139,539.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	12,709.20
District Mills	999	2.77
Total Estimated Revenues to Fund Adopted Budget	0004	152,248.40

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Blue Bird	2021	48,250.00	28,950.00	9,650.00	9,650.00
2013 Blue Bird Vision	2017	30,592.00	42,828.80	6,118.40	3,059.20
2012 Blue Bird	2016	22,000.00	33,000.00	N/A	NA
2013 Chevy Micro Bus	2014	31,400.00	47,100.00	N/A	NA
Total					12,709.20

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

14 Retirement Fund

Adopted Budget	0001	105,000.00

Budget Uses

Expenditure Budget	0002	105,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,648.80
Operating Reserve	0961	21,000.00
Unreserved Fund Balance Reappropriated	0970	20,648.80

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	84,351.20
Total Estimated Revenues to Fund Adopted Budget	0004	105,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	4,404.11

Budget Uses

Expenditure Budget	0002	4,404.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,930.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,930.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	473.27
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,404.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	21,091.43

Budget Uses

Expenditure Budget	0002	21,091.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,091.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,091.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,091.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

25 Lewis & Clark

0503 Augusta H S

Submit ID: 0503-32775581

61 Building Reserve Fund

Adopted Budget		0001	106,371.18

Budget Uses

Expenditure Budget		0002	106,371.18
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	56,371.18
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	56,371.18
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	50,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	50,000.00
District Mills		999	10.89
Building Reserve Voted Mills		0134	10.89
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	106,371.18

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	500,000.00	10	612	50,000.00	50,000.00	50,000.00
Total						50,000.00

Budget Report
FY 2025

39 Powell

0720 Avon Elem

Submit ID: 0720-44203270

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	28	N/A	1,596,264

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

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

Certification

District Clerk: Mandi Montgomery

(Signature) (Date)

Chairperson, School Trustees: Heather Quigley

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

39 Powell

0720 Avon Elem

Submit ID: 0720-44203270

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	221,280.79	22,202.86	10%	10.03%	1.26	170,218.04	51,061.49	31.99
10 Transportation	28,000.00	5,600.00	20%	20.00%	1,865.05	13,068.77	13,066.18	8.19
11 Bus Depreciation Reserve	100,080.52	0.00	N/A	0.00%	91,740.52	0.00	8,340.00	5.22
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	30,000.00	6,000.00	20%	20.00%	403.98	29,596.02		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,163.34	0.00	N/A	0.00%	1,973.08	190.26	0.00	0.00
29 Flexibility	11,306.27	0.00	N/A	0.00%	11,306.27	0.00	0.00	0.00
61 Building Reserve	18,190.00	0.00	N/A	0.00%	0.00	13,205.39	4,984.61	3.12
Total of All Funds	411,020.92	33,802.86			107,290.16	226,278.48	77,452.28	48.52

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

Budget Report
FY 2025

39 Powell

0720 Avon Elem

Submit ID: 0720-44203270

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 AVON K-8 28

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

A.	Direct State Aid	(I-A)	105,261.08
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,346.00
D.	At Risk Student	(I-D)	2,379.13
E.	Indian Education For All	(I-E)	689.64
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	660.24
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	4,447.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,482.32
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,184.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	29
B.	BASE Budget Limit	(II-B)	215,003.98
C.	Maximum Budget Limit	(II-C)	266,379.77
D.	Over-BASE Levy As Submitted on Budget	(II-D)	15,000.00
E.	Adopted Budget	(II-E)	230,003.98

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	206,280.79
H.	Maximum Budget Limit	(II-H)	256,935.21
I.	Highest Budget Without a Vote	(II-I)	221,280.79
J.	Highest Budget	(II-J)	256,935.21
K.	Highest Voted Amount	(II-K)	35,654.42
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	221,280.79

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

A.	Operating Reserve (961)	(III-A)			22,128.08
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			74.78
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	74.78		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			1.26
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	1.26		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			22,204.12

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			221,280.79
	1. BASE Budget Limit	(V-A1)	206,280.79		
	2. Over-BASE Budget	(V-A2)	15,000.00		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			105,261.08
	1. Direct State Aid Paid By State	(V-B1)	105,261.08		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			7,346.00
D.	At Risk Student	(V-D)			2,379.13
E.	Indian Education For All	(V-E)			689.64
F.	American Indian Achievement Gap	(V-F)			0.00
G.	Data For Achievement	(V-G)			660.24
H.	Special Education Allowable Cost Payment	(V-H)			4,447.24
I.	Remaining Fund Balance Available	(V-I)			1.26
J.	Non-Levy Revenue and Funding Sources	(V-J)			98.15
	1. Actual Non-Levy Revenue	(V-J1)	98.15		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
	3. TIF Applied To BASE Budget	(V-J3)	0.00		
	4. Excess Levy BASE	(V-J4)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Levy Requirements	(V-L)			85,398.05
	1. State - Guaranteed Tax Base Aid	(V-L1)	49,336.56		
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	36,061.49		
M.	**Subtotal of BASE Budget Revenue	(V-M)			206,280.79

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		15,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		15,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.59
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		9.40
1.	District Property Tax Levy Mills	(V-U1)	9.40	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		31.99

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

01 General Fund

Adopted Budget	0001	221,280.79

Budget Uses

Expenditure Budget	0002	221,280.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1.26
Direct State Aid	3110	105,261.08
Quality Educator	3111	7,346.00
At Risk Student	3112	2,379.13
Indian Education For All	3113	689.64
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	4,447.24
Data For Achievement	3116	660.24
State - Guaranteed Tax Base Aid	3120	49,336.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	98.15
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	36,061.49		
Over-BASE Levy	1110(c)	15,000.00		
District Tax Levy			1110	51,061.49
Total Estimated Revenues to Fund Adopted Budget			0004	221,280.79
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	28,000.00

Budget Uses

Expenditure Budget	0002	28,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,880.70
Contingency	0006	1,188.07
Over-Schedule	0011	14,931.23
Fund Balance for Budget	TFS48	7,465.05
Operating Reserve	0961	5,600.00
Unreserved Fund Balance Reappropriated	0970	1,865.05

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,534.38
State - On-Schedule Transportation Reimbursement	3210	6,534.39
District Tax Levy	1110	13,066.18
District Mills	999	8.19
Total Estimated Revenues to Fund Adopted Budget	0004	28,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	100,080.52

Budget Uses

Expenditure Budget	0002	100,080.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	91,740.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	91,740.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	8,340.00
District Mills	999	5.22
Total Estimated Revenues to Fund Adopted Budget	0004	100,080.52

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Chevrolet	2015	41,700.00	21,540.00	8,340.00	8,340.00
Total					8,340.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

39 Powell

0720 Avon Elem

Submit ID: 0720-44203270

14 Retirement Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,403.98
Operating Reserve	0961	6,000.00
Unreserved Fund Balance Reappropriated	0970	403.98

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	29,596.02
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	2,163.34

Budget Uses

Expenditure Budget	0002	2,163.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,973.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,973.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	190.26
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,163.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

39 Powell

0720 Avon Elem

Submit ID: 0720-44203270

29 Flexibility Fund

Adopted Budget	0001	11,306.27

Budget Uses

Expenditure Budget	0002	11,306.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,306.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,306.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,306.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

39 Powell

0720 Avon Elem

Submit ID: 0720-44203270

61 Building Reserve Fund

Adopted Budget		0001	18,190.00

Budget Uses

Expenditure Budget		0002	18,190.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,205.39
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,984.61	
District Tax Levy		1110	4,984.61
District Mills		999	3.12
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.12
Total Estimated Revenues to Fund Adopted Budget		0004	18,190.00

Budget Report
FY 2025

14 Fergus

1218 Ayers Elem

Submit ID: 1218-29839652

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	11	N/A	180,853

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

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

Certification

District Clerk: Edward Stahl

(Signature) (Date)

Chairperson, School Trustees: Bill Stahl

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

14 Fergus

1218 Ayers Elem

Submit ID: 1218-29839652

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	110,735.24	6,884.02	10%	6.22%	0.00	106,107.97	4,627.27	25.54
10 Transportation	267.89	0.00	20%	0.00%	267.89	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	10,000.00	0.00	20%	0.00%	4,945.81	5,054.19		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	102.14	0.00	N/A	0.00%	0.00	102.14	0.00	0.00
29 Flexibility	0.33	0.00	N/A	0.00%	0.33	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	121,105.60	6,884.02			5,214.03	111,264.30	4,627.27	25.54

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

Budget Report
FY 2025

14 Fergus

1218 Ayers Elem

Submit ID: 1218-29839652

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 AYERS K-8 11

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

A.	Direct State Aid	(I-A)	57,363.06
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,676.67
D.	At Risk Student	(I-D)	1,186.14
E.	Indian Education For All	(I-E)	270.93
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	259.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,747.13
I.	State Special Education Related-Services Payment To Coop	(I-I)	582.34
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,629.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	10
B.	BASE Budget Limit	(II-B)	101,974.51
C.	Maximum Budget Limit	(II-C)	126,387.55
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	101,974.51

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	110,735.24
H.	Maximum Budget Limit	(II-H)	137,216.35
I.	Highest Budget Without a Vote	(II-I)	110,735.24
J.	Highest Budget	(II-J)	137,216.35
K.	Highest Voted Amount	(II-K)	26,481.11
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	110,735.24

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

A.	Operating Reserve (961)	(III-A)		6,884.02
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		6,884.02

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		110,735.24
1.	BASE Budget Limit	(V-A1)	110,735.24	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		57,363.06
1.	Direct State Aid Paid By State	(V-B1)	57,363.06	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,676.67
D.	At Risk Student	(V-D)		1,186.14
E.	Indian Education For All	(V-E)		270.93
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		259.38
H.	Special Education Allowable Cost Payment	(V-H)		1,747.13
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		46,231.93
1.	State - Guaranteed Tax Base Aid	(V-L1)	41,604.66	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,627.27	
M.	**Subtotal of BASE Budget Revenue	(V-M)		110,735.24

Funding The Over-BASE Budget:

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

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

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.54
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		25.54

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

Budget Report
FY 2025

14 Fergus

1218 Ayers Elem

Submit ID: 1218-29839652

01 General Fund

Adopted Budget	0001	110,735.24

Budget Uses

Expenditure Budget	0002	110,735.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	57,363.06
Quality Educator	3111	3,676.67
At Risk Student	3112	1,186.14
Indian Education For All	3113	270.93
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,747.13
Data For Achievement	3116	259.38
State - Guaranteed Tax Base Aid	3120	41,604.66

Actual Non-levy Revenue and Funding Sources

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

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,627.27		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	4,627.27
Total Estimated Revenues to Fund Adopted Budget			0004	110,735.24
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	267.89

Budget Uses

Expenditure Budget	0002	267.89
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	267.89
Fund Balance for Budget	TFS48	267.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	267.89

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	267.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

14 Fergus

1218 Ayers Elem

Submit ID: 1218-29839652

14 Retirement Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,945.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,945.81

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	5,054.19
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	102.14

Budget Uses

Expenditure Budget	0002	102.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	102.14
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	102.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.33

Budget Uses

Expenditure Budget	0002	0.33
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

1218 Ayers Elem

Submit ID: 1218-29839652

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

14 Fergus

1218 Ayers Elem

Submit ID: 1218-29839652

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

43 Roosevelt

Submit ID: 0785-99310103

0785 Bainville K-12 Schools

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	125	51	6,552,968

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

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

Certification

District Clerk: Kt Northington

(Signature) (Date)

Chairperson, School Trustees: Dana Berwick

(Signature) (Date)

County Superintendent: Laurie Evans

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

43 Roosevelt

Submit ID: 0785-99310103

0785 Bainville K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,006,589.35	162,250.27	10%	8.09%	0.00	1,758,077.35	248,512.00	37.92
10 Transportation	350,000.00	70,000.00	20%	20.00%	61,024.83	164,442.66	124,532.51	19.00
11 Bus Depreciation Reserve	519,029.36	0.00	N/A	0.00%	408,433.36	0.00	110,596.00	16.88
13 Tuition	25,000.00		N/A		46,446.10	0.00	0.00	0.00
14 Retirement	515,000.00	26,787.47	20%	5.20%	0.00	515,000.00		
17 Adult Education	30,000.00	5,000.00	35%	16.67%	24,482.27	0.00	5,517.73	0.84
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	194,853.80	0.00	N/A	0.00%	53,373.47	121,480.33	20,000.00	3.05
29 Flexibility	1,332,049.50	0.00	N/A	0.00%	241,886.64	1,090,162.86	0.00	0.00
61 Building Reserve	1,100,643.65	0.00	N/A	0.00%	400,643.65	700,000.00	0.00	0.00
Total of All Funds	6,073,165.66	264,037.74			1,236,290.32	4,349,163.20	509,158.24	77.69

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

Budget Report
FY 2025

43 Roosevelt **Submit ID: 0785-99310103**

0785 Bainville K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BAINVILLE K-6	101
M1	BAINVILLE 7-8	24
H1	BAINVILLE HS 9-12	51

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

A.	Direct State Aid	(I-A)	791,871.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	73,276.35
D.	At Risk Student	(I-D)	1,988.20
E.	Indian Education For All	(I-E)	4,334.88
F.	American Indian Achievement Gap	(I-F)	2,904.00
G.	Data For Achievement	(I-G)	4,150.08
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	69,546.95
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,317.44
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,390.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,767.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	168
B.	BASE Budget Limit	(II-B)	1,462,145.00
C.	Maximum Budget Limit	(II-C)	1,807,815.67
D.	Over-BASE Levy As Submitted on Budget	(II-D)	135,734.67
E.	Adopted Budget	(II-E)	1,844,961.37

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,604,965.81
H.	Maximum Budget Limit	(II-H)	2,006,589.35
I.	Highest Budget Without a Vote	(II-I)	2,006,589.35
J.	Highest Budget	(II-J)	2,006,589.35
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,006,589.35

Budget Report
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Submit ID: 0785-99310103

0785 Bainville K-12 Schools

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

A.	Operating Reserve (961)	(III-A)		162,250.27
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		162,250.27

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

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	49,862.71	19,684.24	69,546.95
B.	Special Education RSBG to Coop	6,617.50	2,699.94	9,317.44
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	22,592.08	8,953.67	31,545.76

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	829,659.00	411,187.50	1,240,846.50
		1,006,550.00	764,974.50	1,771,524.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	355,312.15	270,036.00	625,348.15
H.	Special Education in BASE@40%	22,592.08	8,953.67	31,545.76
I.	Subsidized BASE Amount	377,904.23	278,989.67	656,893.91
J.	Subsidized BASE Ratio	58%	42%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,006,589.35
1.	BASE Budget Limit	(V-A1)	1,604,965.81	
2.	Over-BASE Budget	(V-A2)	401,623.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		791,871.45
1.	Direct State Aid Paid By State	(V-B1)	791,871.45	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		73,276.35
D.	At Risk Student	(V-D)		1,988.20
E.	Indian Education For All	(V-E)		4,334.88
F.	American Indian Achievement Gap	(V-F)		2,904.00
G.	Data For Achievement	(V-G)		4,150.08

H.	Special Education Allowable Cost Payment	(V-H)		69,546.95
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		367,570.21
	1. Actual Non-Levy Revenue	(V-J1)	21,576.30	
	2. Anticipated Non-Levy Revenue	(V-J2)	345,993.91	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		289,323.69
	1. State - Guaranteed Tax Base Aid	(V-L1)	176,546.36	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	112,777.33	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,604,965.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		265,888.87
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	265,888.87	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		135,734.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		401,623.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		11.23
T.	BASE Mills - High School	(V-T)		5.98
U.	Over-BASE Mills	(V-U)		20.71
	1. District Property Tax Levy Mills	(V-U1)	20.71	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		37.92

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

Budget Report
FY 2025

43 Roosevelt

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0785 Bainville K-12 Schools

01 General Fund

Adopted Budget	0001	2,006,589.35

Budget Uses

Expenditure Budget	0002	2,006,589.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	791,871.45
Quality Educator	3111	73,276.35
At Risk Student	3112	1,988.20
Indian Education For All	3113	4,334.88
American Indian Achievement Gap	3114	2,904.00
State Special Education Allowable Cost Payment to Districts	3115	69,546.95
Data For Achievement	3116	4,150.08
State - Guaranteed Tax Base Aid	3120	176,546.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,240.58
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	12,335.72
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	345,993.91
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

Oil & Gas Revenues - Over-BASE Budget	0172	265,888.87
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	112,777.33		
Over-BASE Levy	1110(c)	135,734.67		
District Tax Levy			1110	248,512.00
Total Estimated Revenues to Fund Adopted Budget			0004	2,006,589.35
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	58,584.24
Contingency	0006	5,858.42
Over-Schedule	0011	285,557.34
Fund Balance for Budget	TFS48	131,024.83
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	61,024.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	100,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	32,221.33
State - On-Schedule Transportation Reimbursement	3210	32,221.33
District Tax Levy	1110	124,532.51
District Mills	999	19.00
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0785 Bainville K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	519,029.36

Budget Uses

Expenditure Budget	0002	519,029.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	408,433.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	408,433.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	110,596.00
District Mills	999	16.88
Total Estimated Revenues to Fund Adopted Budget	0004	519,029.36

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 IC CE	2021	89,635.00	53,781.00	17,927.00	17,927.00
2018 Thomas Freightliner	2020	110,000.00	66,100.00	22,000.00	22,000.00
2021 International Bus	2020	113,995.00	68,488.00	22,799.00	22,799.00
2020 IC CE	2019	107,950.00	64,870.00	21,590.00	21,590.00
2015 Bluebird 1/2 bus--Potato Chip Van Conversion	2016	56,200.00	67,920.00	11,240.00	11,240.00
2016 Bluebird 72 passenger bus	2015	75,200.00	97,120.00	15,040.00	15,040.00
2014 Bluebird wheelchair lift	2014	82,000.00	123,000.00	N/A	NA
Total					110,596.00

Budget Report
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0785 Bainville K-12 Schools

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13 Tuition Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,446.10
Unreserved Fund Balance Reappropriated	0970	46,446.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	21,446.10

14 Retirement Fund

Adopted Budget	0001	515,000.00

Budget Uses

Expenditure Budget	0002	515,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,787.47
Operating Reserve	0961	26,787.47
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	515,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	515,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,482.27
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	24,482.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,517.73
District Mills	999	0.84
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	194,853.80

Budget Uses

Expenditure Budget	0002	194,853.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	53,373.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	53,373.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	120,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,480.33
District Tax Levy	1110	20,000.00
District Mills	999	3.05
Total Estimated Revenues to Fund Adopted Budget	0004	194,853.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	1,332,049.50

Budget Uses

Expenditure Budget	0002	1,332,049.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	241,886.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	241,886.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	1,076,683.38
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	13,479.48
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,332,049.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

43 Roosevelt

Submit ID: 0785-99310103

0785 Bainville K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

43 Roosevelt

Submit ID: 0785-99310103

0785 Bainville K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	1,100,643.65

Budget Uses

Expenditure Budget		0002	1,100,643.65
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	400,643.65
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	400,643.65
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	700,000.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	1,100,643.65

Budget Report
FY 2025

13 Fallon

Submit ID: 0244-11947528

0244 Baker K-12 Schools

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 342	* 133	45,131,935

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

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

Certification

District Clerk: Jennifer Mettler

(Signature) (Date)

Chairperson, School Trustees: Karen Wang

(Signature) (Date)

County Superintendent: Don Schillinger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

13 Fallon

Submit ID: 0244-11947528

0244 Baker K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,402,773.19	150,000.00	10%	3.41%	41,172.80	2,157,946.93	2,203,653.46	48.83
10 Transportation	505,000.00	16,247.35	20%	3.22%	0.00	65,583.80	439,416.20	9.74
11 Bus Depreciation Reserve	50,000.00	1,675.03	N/A	3.35%	50,000.00	0.00	0.00	0.00
13 Tuition	20,000.00		N/A		72,308.70	0.00	0.00	0.00
14 Retirement	825,000.00	165,000.00	20%	20.00%	121,648.31	703,351.69		
17 Adult Education	100,000.00	35,000.00	35%	35.00%	276,551.56	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	450,000.00	13,694.01	N/A	3.04%	446,745.20	3,254.80	0.00	0.00
29 Flexibility	2,500,000.00	3,279,945.10	N/A	131.20%	2,500,000.00	0.00	0.00	0.00
61 Building Reserve	4,000,000.00	3,344,329.45	N/A	83.61%	4,000,000.00	0.00	0.00	0.00
Total of All Funds	12,852,773.19	7,005,890.94			7,508,426.57	2,930,137.22	2,643,069.66	58.57

50 Debt Service **Tax Jurisdiction**								
0244	5,000.00	0.00	20-9-438	0.00%	17,845.11	0.00	0.00	0.00

Budget Report
FY 2025

13 Fallon

Submit ID: 0244-11947528

0244 Baker K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BAKER K-6	274 *
M1	BAKER 7-8	68 *
H1	BAKER HS 9-12	133 *

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

A.	Direct State Aid	(I-A)	1,729,381.67
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	189,313.77
D.	At Risk Student	(I-D)	8,067.83
E.	Indian Education For All	(I-E)	11,699.25
F.	American Indian Achievement Gap	(I-F)	3,872.00
G.	Data For Achievement	(I-G)	11,200.50
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	142,808.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	24,140.64
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	481
B.	BASE Budget Limit	(II-B)	3,482,222.20
C.	Maximum Budget Limit	(II-C)	4,343,003.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	841,449.07
E.	Adopted Budget	(II-E)	4,353,400.98

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,528,831.33
H.	Maximum Budget Limit	(II-H)	4,402,773.19
I.	Highest Budget Without a Vote	(II-I)	4,402,773.19
J.	Highest Budget	(II-J)	4,402,773.19
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	860,492.88
M.	Adopted Budget	(II-M)	4,402,773.19

Budget Report
FY 2025

13 Fallon

Submit ID: 0244-11947528

0244 Baker K-12 Schools

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

A.	Operating Reserve (961)	(III-A)		150,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		41,172.80
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	41,172.80	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		191,172.80

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

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	103,047.34	39,760.86	142,808.20
B.	Special Education RSBG to Coop	17,470.20	6,670.44	24,140.64
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	48,207.02	18,572.52	66,779.54
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	2,268,598.80	1,069,586.00	3,338,184.80
		2,445,489.80	1,423,373.00	3,868,862.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	863,257.90	502,450.67	1,365,708.57
H.	Special Education in BASE@40%	48,207.02	18,572.52	66,779.54
I.	Subsidized BASE Amount	911,464.92	521,023.19	1,432,488.11
J.	Subsidized BASE Ratio	64%	36%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,402,773.19
1.	BASE Budget Limit	(V-A1)	3,528,831.33	
2.	Over-BASE Budget	(V-A2)	873,941.86	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,729,381.67
1.	Direct State Aid Paid By State	(V-B1)	1,729,381.67	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		189,313.77
D.	At Risk Student	(V-D)		8,067.83
E.	Indian Education For All	(V-E)		11,699.25
F.	American Indian Achievement Gap	(V-F)		3,872.00
G.	Data For Achievement	(V-G)		11,200.50

H.	Special Education Allowable Cost Payment	(V-H)		142,808.20
I.	Remaining Fund Balance Available	(V-I)		41,172.80
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,511.31
1.	Actual Non-Levy Revenue	(V-J1)	3,511.31	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,387,804.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,387,804.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,528,831.33

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		58,092.40
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	8,092.40	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	50,000.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		815,849.46
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		873,941.86

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.68
T.	BASE Mills - High School	(V-T)		11.07
U.	Over-BASE Mills	(V-U)		18.08
1.	District Property Tax Levy Mills	(V-U1)	18.08	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		48.83

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

Budget Report
FY 2025

13 Fallon

0244 Baker K-12 Schools

Submit ID: 0244-11947528

01 General Fund

Adopted Budget	0001	4,402,773.19

Budget Uses

Expenditure Budget	0002	4,402,773.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	41,172.80
Direct State Aid	3110	1,729,381.67
Quality Educator	3111	189,313.77
At Risk Student	3112	8,067.83
Indian Education For All	3113	11,699.25
American Indian Achievement Gap	3114	3,872.00
State Special Education Allowable Cost Payment to Districts	3115	142,808.20
Data For Achievement	3116	11,200.50
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,101.53
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,409.78
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

Oil & Gas Revenues - Over-BASE Budget	0172	50,000.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	8,092.40
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,387,804.00		
Over-BASE Levy	1110(c)	815,849.46		
District Tax Levy			1110	2,203,653.46
Total Estimated Revenues to Fund Adopted Budget			0004	4,402,773.19
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	505,000.00

Budget Uses

Expenditure Budget	0002	505,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	59,621.64
Contingency	0006	5,962.16
Over-Schedule	0011	439,416.20
Fund Balance for Budget	TFS48	16,247.35
Operating Reserve	0961	16,247.35
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	32,791.90
State - On-Schedule Transportation Reimbursement	3210	32,791.90
District Tax Levy	1110	439,416.20
District Mills	999	9.74
Total Estimated Revenues to Fund Adopted Budget	0004	505,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	51,675.03
Operating Reserve	0961	1,675.03
Unreserved Fund Balance Reappropriated	0970	50,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00

Budget Report
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13 Fallon
0244 Baker K-12 Schools

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13 Tuition Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	72,308.70
Unreserved Fund Balance Reappropriated	0970	72,308.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	52,308.70

Budget Report
FY 2025

13 Fallon

0244 Baker K-12 Schools

Submit ID: 0244-11947528

14 Retirement Fund

Adopted Budget	0001	825,000.00

Budget Uses

Expenditure Budget	0002	825,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	286,648.31
Operating Reserve	0961	165,000.00
Unreserved Fund Balance Reappropriated	0970	121,648.31

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	703,351.69
Total Estimated Revenues to Fund Adopted Budget	0004	825,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	311,551.56
Operating Reserve	0961	35,000.00
Unreserved Fund Balance Reappropriated	0970	276,551.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	176,551.56

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	450,000.00

Budget Uses

Expenditure Budget	0002	450,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	460,439.21
Operating Reserve	0961	13,694.01
Unreserved Fund Balance Reappropriated	0970	446,745.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,254.80
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	450,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2,500,000.00

Budget Uses

Expenditure Budget	0002	2,500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,779,945.10
Operating Reserve	0961	3,279,945.10
Unreserved Fund Balance Reappropriated	0970	2,500,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

13 Fallon

0244 Baker K-12 Schools

Submit ID: 0244-11947528

50 Debt Service Fund

0244

Taxable Value		45,131,935.00
Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,845.11
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,845.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	12,845.11

SIDs

Issue Type		Amount
High School		5,000.00
Total SID Requirements		5,000.00
Total Debt Service Requirements	0002	5,000.00

Budget Report
FY 2025

13 Fallon

0244 Baker K-12 Schools

Submit ID: 0244-11947528

61 Building Reserve Fund

Adopted Budget		0001	4,000,000.00

Budget Uses

Expenditure Budget		0002	4,000,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	7,344,329.45
Operating Reserve		0961	3,344,329.45
Unreserved Fund Balance Reappropriated		0970	4,000,000.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	4,000,000.00

Budget Report
FY 2025

22 Jefferson

0455 Basin Elem

Submit ID: 0455-08644446

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	18	N/A	1,611,138

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

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

Certification

District Clerk: Britton Mann

(Signature) (Date)

Chairperson, School Trustees: Shannon Phillips

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

22 Jefferson

0455 Basin Elem

Submit ID: 0455-08644446

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	184,350.45	6,675.15	10%	3.62%	0.00	129,149.04	55,201.41	34.26
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	61,175.01		N/A		1,175.01	0.00	60,000.00	37.24
14 Retirement	38,334.33	7,666.87	20%	20.00%	14,208.14	24,126.19		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,032.30	0.00	N/A	0.00%	879.91	152.39	0.00	0.00
29 Flexibility	5,507.55	0.00	N/A	0.00%	507.55	5,000.00	0.00	0.00
61 Building Reserve	21,699.37	0.00	N/A	0.00%	4,609.37	12,329.62	4,760.38	2.95
Total of All Funds	312,099.01	14,342.02			21,379.98	170,757.24	119,961.79	74.45

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

Budget Report
FY 2025

22 Jefferson

0455 Basin Elem

Submit ID: 0455-08644446

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BASIN K-8 18

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

A.	Direct State Aid	(I-A)	77,088.90
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	8,264.25
D.	At Risk Student	(I-D)	1,996.23
E.	Indian Education For All	(I-E)	443.34
F.	American Indian Achievement Gap	(I-F)	1,210.00
G.	Data For Achievement	(I-G)	424.44
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,380.65
I.	State Special Education Related-Services Payment To Coop	(I-I)	952.92
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,283.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	19
B.	BASE Budget Limit	(II-B)	171,051.95
C.	Maximum Budget Limit	(II-C)	215,248.51
D.	Over-BASE Levy As Submitted on Budget	(II-D)	19,131.39
E.	Adopted Budget	(II-E)	190,183.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	165,219.06
H.	Maximum Budget Limit	(II-H)	203,677.49
I.	Highest Budget Without a Vote	(II-I)	184,350.45
J.	Highest Budget	(II-J)	203,677.49
K.	Highest Voted Amount	(II-K)	19,327.04
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	184,350.45

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

A.	Operating Reserve (961)	(III-A)		6,675.15
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		6,675.15

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		184,350.45
1.	BASE Budget Limit	(V-A1)	165,219.06	
2.	Over-BASE Budget	(V-A2)	19,131.39	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		77,088.90
1.	Direct State Aid Paid By State	(V-B1)	77,088.90	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		8,264.25
D.	At Risk Student	(V-D)		1,996.23
E.	Indian Education For All	(V-E)		443.34
F.	American Indian Achievement Gap	(V-F)		1,210.00
G.	Data For Achievement	(V-G)		424.44
H.	Special Education Allowable Cost Payment	(V-H)		10,380.65
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		614.86
1.	Actual Non-Levy Revenue	(V-J1)	614.86	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		64,796.39
1.	State - Guaranteed Tax Base Aid	(V-L1)	28,726.37	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	36,070.02	
M.	**Subtotal of BASE Budget Revenue	(V-M)		165,219.06

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		19,131.39
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		19,131.39

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.39
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		11.87
1.	District Property Tax Levy Mills	(V-U1)	11.87	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		34.26

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

Budget Report
FY 2025

22 Jefferson

0455 Basin Elem

Submit ID: 0455-08644446

01 General Fund

Adopted Budget	0001	184,350.45

Budget Uses

Expenditure Budget	0002	184,350.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	77,088.90
Quality Educator	3111	8,264.25
At Risk Student	3112	1,996.23
Indian Education For All	3113	443.34
American Indian Achievement Gap	3114	1,210.00
State Special Education Allowable Cost Payment to Districts	3115	10,380.65
Data For Achievement	3116	424.44
State - Guaranteed Tax Base Aid	3120	28,726.37

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	614.86
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	36,070.02		
Over-BASE Levy	1110(c)	19,131.39		
District Tax Levy			1110	55,201.41
Total Estimated Revenues to Fund Adopted Budget			0004	184,350.45
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025
22 Jefferson
0455 Basin Elem

Submit ID: 0455-08644446

13 Tuition Fund

Adopted Budget	0001	61,175.01

Budget Uses

Expenditure Budget	0002	61,175.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,175.01
Unreserved Fund Balance Reappropriated	0970	1,175.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	60,000.00
District Mills	999	37.24
Total Estimated Revenues to Fund Adopted Budget	0004	61,175.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
22 Jefferson
0455 Basin Elem

Submit ID: 0455-08644446

14 Retirement Fund

Adopted Budget	0001	38,334.33

Budget Uses

Expenditure Budget	0002	38,334.33
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,875.01
Operating Reserve	0961	7,666.87
Unreserved Fund Balance Reappropriated	0970	14,208.14

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	24,126.19
Total Estimated Revenues to Fund Adopted Budget	0004	38,334.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	1,032.30

Budget Uses

Expenditure Budget	0002	1,032.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	879.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	879.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	152.39
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,032.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5,507.55

Budget Uses

Expenditure Budget	0002	5,507.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	507.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	507.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	5,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,507.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

22 Jefferson

0455 Basin Elem

Submit ID: 0455-08644446

61 Building Reserve Fund

Adopted Budget		0001	21,699.37

Budget Uses

Expenditure Budget		0002	21,699.37
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	4,609.37
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	4,609.37
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,329.62
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,760.38	
District Tax Levy		1110	4,760.38
District Mills		999	2.95
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.95
Total Estimated Revenues to Fund Adopted Budget		0004	21,699.37

Budget Report
FY 2025

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-80183676

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 12	N/A	1,635,691

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

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

Certification

District Clerk: Trisha Gruszie

(Signature) (Date)

Chairperson, School Trustees: Merle Young

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-80183676

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	126,536.34	5,996.71	10%	4.74%	0.00	77,079.49	49,456.85	30.23
10 Transportation	10,670.22	1,563.07	20%	14.65%	0.00	10,670.22	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	18,000.00	3,600.00	20%	20.00%	3,921.73	14,078.27		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,300.00	38.78	N/A	2.98%	1,194.24	105.76	0.00	0.00
29 Flexibility	40,500.00	88.06	N/A	0.22%	39,000.00	1,500.00	0.00	0.00
61 Building Reserve	4,800.00	55.60	N/A	1.16%	4,800.00	0.00	0.00	0.00
Total of All Funds	201,806.56	11,342.22			48,915.97	103,433.74	49,456.85	30.23

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

Budget Report
FY 2025

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-80183676

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BEAR PAW K-8 12 *

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

A.	Direct State Aid	(I-A)	60,181.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,673.00
D.	At Risk Student	(I-D)	21.85
E.	Indian Education For All	(I-E)	295.56
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	282.96
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,747.13
I.	State Special Education Related-Services Payment To Coop	(I-I)	582.34
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	455.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	13
B.	BASE Budget Limit	(II-B)	116,736.61
C.	Maximum Budget Limit	(II-C)	145,038.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	11,876.39
E.	Adopted Budget	(II-E)	128,613.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	114,659.33
H.	Maximum Budget Limit	(II-H)	142,401.40
I.	Highest Budget Without a Vote	(II-I)	126,536.34
J.	Highest Budget	(II-J)	142,401.40
K.	Highest Voted Amount	(II-K)	15,865.06
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	126,536.34

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

A.	Operating Reserve (961)	(III-A)		5,996.71
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		5,996.71

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		126,536.34
1.	BASE Budget Limit	(V-A1)	114,659.33	
2.	Over-BASE Budget	(V-A2)	11,877.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		60,181.31
1.	Direct State Aid Paid By State	(V-B1)	60,181.31	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,673.00
D.	At Risk Student	(V-D)		21.85
E.	Indian Education For All	(V-E)		295.56
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		282.96
H.	Special Education Allowable Cost Payment	(V-H)		1,747.13
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		426.33
1.	Actual Non-Levy Revenue	(V-J1)	426.33	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		48,031.19
1.	State - Guaranteed Tax Base Aid	(V-L1)	10,451.35	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	37,579.84	
M.	**Subtotal of BASE Budget Revenue	(V-M)		114,659.33

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		11,877.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		11,877.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.97
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		7.26
1.	District Property Tax Levy Mills	(V-U1)	7.26	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		30.23

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

Budget Report
FY 2025
03 Blaine
0048 Bear Paw Elem

Submit ID: 0048-80183676

01 General Fund

Adopted Budget	0001	126,536.34

Budget Uses

Expenditure Budget	0002	126,536.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	60,181.31
Quality Educator	3111	3,673.00
At Risk Student	3112	21.85
Indian Education For All	3113	295.56
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,747.13
Data For Achievement	3116	282.96
State - Guaranteed Tax Base Aid	3120	10,451.35

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	426.33
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	37,579.84		
Over-BASE Levy	1110(c)	11,877.01		
District Tax Levy			1110	49,456.85
Total Estimated Revenues to Fund Adopted Budget			0004	126,536.34
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	10,670.22

Budget Uses

Expenditure Budget	0002	10,670.22
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,700.20
Contingency	0006	970.02
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	1,563.07
Operating Reserve	0961	1,563.07
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,335.11
State - On-Schedule Transportation Reimbursement	3210	5,335.11
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,670.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-80183676

14 Retirement Fund

Adopted Budget	0001	18,000.00

Budget Uses

Expenditure Budget	0002	18,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,521.73
Operating Reserve	0961	3,600.00
Unreserved Fund Balance Reappropriated	0970	3,921.73

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	14,078.27
Total Estimated Revenues to Fund Adopted Budget	0004	18,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

Budget Report
FY 2025

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-80183676

28 Technology Fund

Adopted Budget	0001	1,300.00

Budget Uses

Expenditure Budget	0002	1,300.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,233.02
Operating Reserve	0961	38.78
Unreserved Fund Balance Reappropriated	0970	1,194.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	105.76
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
03 Blaine
0048 Bear Paw Elem

Submit ID: 0048-80183676

29 Flexibility Fund

Adopted Budget	0001	40,500.00

Budget Uses

Expenditure Budget	0002	40,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,088.06
Operating Reserve	0961	88.06
Unreserved Fund Balance Reappropriated	0970	39,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	1,500.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-80183676

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

03 Blaine

0048 Bear Paw Elem

Submit ID: 0048-80183676

61 Building Reserve Fund

Adopted Budget		0001	4,800.00

Budget Uses

Expenditure Budget		0002	4,800.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	4,855.60
Operating Reserve		0961	55.60
Unreserved Fund Balance Reappropriated		0970	4,800.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	4,800.00

Budget Report
FY 2025

01 Beaverhead

Submit ID: 0006-62703903

0006 Beaverhead County H S

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	349	33,638,878

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

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

Certification

District Clerk: Susanne Valach

(Signature) (Date)

Chairperson, School Trustees: Gary Love

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

01 Beaverhead

Submit ID: 0006-62703903

0006 Beaverhead County H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,409,232.41	327,099.10	10%	9.59%	0.00	2,303,983.57	1,105,248.84	32.86
10 Transportation	1,065,600.00	53,590.08	20%	5.03%	0.00	330,000.00	735,600.00	21.87
11 Bus Depreciation Reserve	1,210,950.76	0.00	N/A	0.00%	1,053,539.49	0.00	157,411.27	4.68
13 Tuition	40,000.00		N/A		4,446.94	0.00	35,553.06	1.06
14 Retirement	591,500.00	118,300.00	20%	20.00%	72,711.95	518,788.05		
17 Adult Education	41,000.00	14,350.00	35%	35.00%	34,366.48	0.00	6,633.52	0.20
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	97,180.44	0.00	N/A	0.00%	44,656.39	2,524.05	50,000.00	1.49
29 Flexibility	366,170.55	0.00	N/A	0.00%	338,769.76	27,400.79	0.00	0.00
61 Building Reserve	428,981.61	0.00	N/A	0.00%	375,701.61	24,306.11	28,973.89	0.86
Total of All Funds	7,250,615.77	513,339.18			1,924,192.62	3,207,002.57	2,119,420.58	63.02

50 Debt Service								
Tax Jurisdiction								
Series 2017	871,753.32	0.00	20-9-438	0.00%	50,978.62	0.00	820,774.70	24.40

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BEAVERHEAD CO HS 9-12 349

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

A.	Direct State Aid	(I-A)	1,404,294.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	95,755.11
D.	At Risk Student	(I-D)	5,301.55
E.	Indian Education For All	(I-E)	8,595.87
F.	American Indian Achievement Gap	(I-F)	1,936.00
G.	Data For Achievement	(I-G)	8,229.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	73,907.73
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	53,806.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	348
B.	BASE Budget Limit	(II-B)	2,648,997.30
C.	Maximum Budget Limit	(II-C)	3,300,251.47
D.	Over-BASE Levy As Submitted on Budget	(II-D)	651,254.17
E.	Adopted Budget	(II-E)	3,300,251.47

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,736,567.97
H.	Maximum Budget Limit	(II-H)	3,409,232.41
I.	Highest Budget Without a Vote	(II-I)	3,409,232.41
J.	Highest Budget	(II-J)	3,409,232.41
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,409,232.41

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

A.	Operating Reserve (961)	(III-A)		327,099.10
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		327,099.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,409,232.41
1.	BASE Budget Limit	(V-A1)	2,736,567.97	
2.	Over-BASE Budget	(V-A2)	672,664.44	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,404,294.75
1.	Direct State Aid Paid By State	(V-B1)	1,404,294.75	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		95,755.11
D.	At Risk Student	(V-D)		5,301.55
E.	Indian Education For All	(V-E)		8,595.87
F.	American Indian Achievement Gap	(V-F)		1,936.00
G.	Data For Achievement	(V-G)		8,229.42
H.	Special Education Allowable Cost Payment	(V-H)		73,907.73
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		14,017.98
1.	Actual Non-Levy Revenue	(V-J1)	14,017.98	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,124,529.56
1.	State - Guaranteed Tax Base Aid	(V-L1)	691,945.16	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	432,584.40	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,736,567.97

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		672,664.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		672,664.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.86
U.	Over-BASE Mills	(V-U)		20.00
1.	District Property Tax Levy Mills	(V-U1)	20.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		32.86

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

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01 General Fund

Adopted Budget	0001	3,409,232.41

Budget Uses

Expenditure Budget	0002	3,409,232.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,404,294.75
Quality Educator	3111	95,755.11
At Risk Student	3112	5,301.55
Indian Education For All	3113	8,595.87
American Indian Achievement Gap	3114	1,936.00
State Special Education Allowable Cost Payment to Districts	3115	73,907.73
Data For Achievement	3116	8,229.42
State - Guaranteed Tax Base Aid	3120	691,945.16

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	14,017.98
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	432,584.40		
Over-BASE Levy	1110(c)	672,664.44		
District Tax Levy			1110	1,105,248.84
Total Estimated Revenues to Fund Adopted Budget			0004	3,409,232.41
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,065,600.00

Budget Uses

Expenditure Budget	0002	1,065,600.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	300,000.00
Contingency	0006	30,000.00
Over-Schedule	0011	735,600.00
Fund Balance for Budget	TFS48	53,590.08
Operating Reserve	0961	53,590.08
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	165,000.00
State - On-Schedule Transportation Reimbursement	3210	165,000.00
District Tax Levy	1110	735,600.00
District Mills	999	21.87
Total Estimated Revenues to Fund Adopted Budget	0004	1,065,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,210,950.76

Budget Uses

Expenditure Budget	0002	1,210,950.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,053,539.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,053,539.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	157,411.27
District Mills	999	4.68
Total Estimated Revenues to Fund Adopted Budget	0004	1,210,950.76

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 IC 3000 BUS	2024	144,067.78	0.00	28,813.56	0.00
2024 IC 3000 BUS 2	2024	144,067.78	0.00	28,813.56	0.00
2021 IC Integrated Bus	2021	133,901.81	0.00	26,780.36	0.00
2022 Blue Bird T3 RE 4006A	2021	171,500.00	0.00	34,300.00	0.00
2021 Blue Bird T3 RE 3802S	2020	128,750.00	0.00	25,750.00	0.00
2020 Blue Bird T3 RE 4006S	2019	125,500.00	0.00	25,100.00	0.00
ICRP 300	2018	128,814.20	0.00	25,762.84	0.00
ICRP 300 MODEL	2018	115,814.20	23,162.84	23,162.84	0.00
2016 IC BUS MODEL 3000	2016	96,637.14	48,654.86	19,327.43	19,327.43
2016 IC CES BUS MODEL 3000	2016	96,637.00	31,327.40	19,327.40	0.00
2015 Int'l 77 pass Bus	2015	95,373.10	76,298.48	19,074.62	19,074.62
72 Pass Blue Bird Bus	2015	95,500.00	64,300.00	19,100.00	0.00
'14 In't Bus 60 Passenger	2014	89,600.48	125,440.70	17,920.10	8,960.02
2014 iNT'L tRAVEL bUS	2014	144,509.45	72,803.78	28,901.89	28,901.89
'13 INT; BUS	2013	114,515.89	171,773.84	N/A	NA
2013 INTL BUS	2013	114,515.89	160,322.26	22,903.18	11,451.58
2012 IC HANDICAP 35 PASS BUS	2011	91,593.19	137,389.79	N/A	NA
2012 IC TRAVEL BUS 84 PASS	2011	112,368.05	134,839.66	22,473.61	22,473.61
2009 INTL 84 PASSENGER BUS	2010	99,698.27	119,637.90	19,939.65	19,939.65
2010 INTL TRAVEL BUS 45 PASSENGER	2010	136,412.35	109,129.88	27,282.47	27,282.47
07 INTL BUS 84 PASS	2007	85,750.00	128,625.00	N/A	NA
06 Bluebird bus	2006	128,903.00	193,354.50	N/A	NA
2005 66 pass. Blue Bird Spec Ed equipped	2005	90,218.00	135,327.00	N/A	NA
2003 60 pass Blue Bird	2003	90,500.00	135,750.00	N/A	NA
2002 Blue Bird 2	2002	79,900.00	119,850.00	N/A	NA
Total					157,411.27

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13 Tuition Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,446.94
Unreserved Fund Balance Reappropriated	0970	4,446.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	35,553.06
District Mills	999	1.06
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	591,500.00

Budget Uses

Expenditure Budget	0002	591,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	191,011.95
Operating Reserve	0961	118,300.00
Unreserved Fund Balance Reappropriated	0970	72,711.95

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	518,788.05
Total Estimated Revenues to Fund Adopted Budget	0004	591,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	41,000.00

Budget Uses

Expenditure Budget	0002	41,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,716.48
Operating Reserve	0961	14,350.00
Unreserved Fund Balance Reappropriated	0970	34,366.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,633.52
District Mills	999	0.20
Total Estimated Revenues to Fund Adopted Budget	0004	41,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	97,180.44

Budget Uses

Expenditure Budget	0002	97,180.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	44,656.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	44,656.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,524.05
District Tax Levy	1110	50,000.00
District Mills	999	1.49
Total Estimated Revenues to Fund Adopted Budget	0004	97,180.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	366,170.55

Budget Uses

Expenditure Budget	0002	366,170.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	338,769.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	338,769.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	27,400.79
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	366,170.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Series 2017

Taxable Value		33,638,878.00
Adopted Budget	0001	871,753.32

Budget Uses

Expenditure Budget	0002	871,753.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	50,978.62
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	50,978.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	820,774.70
Jurisdiction Mills	999	24.40
Total Estimated Revenues to Fund Adopted Budget	0004	871,753.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	05/04/2017	06/30/2037	9,300,000.00	6,620,000.00	440,000.00	259,000.00	500.00
High School Bond	08/15/2020	06/15/2025	550,000.00	0.01	172,253.32	0.00	0.00
Total Bond Requirements							871,753.32
Total Debt Service Requirements						0002	871,753.32

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61 Building Reserve Fund

Adopted Budget		0001	428,981.61

Budget Uses

Expenditure Budget		0002	428,981.61
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	375,701.61
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	375,701.61
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	24,306.11
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	28,973.89	
District Tax Levy		1110	28,973.89
District Mills		999	0.86
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.86
Total Estimated Revenues to Fund Adopted Budget		0004	428,981.61

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Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 46	* 17	4,671,702

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

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

Certification

District Clerk: Beth Pulse

(Signature) (Date)

Chairperson, School Trustees: Mary Lee Krenning

(Signature) (Date)

County Superintendent: Lori Lynde

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,102,062.14	111,931.02	10%	10.16%	2,168.83	837,317.97	262,575.34	56.20
10 Transportation	90,122.75	17,442.35	20%	19.35%	7,869.58	32,020.96	50,232.21	10.75
11 Bus Depreciation Reserve	406,262.38	0.00	N/A	0.00%	341,818.94	0.00	64,443.44	13.79
13 Tuition	28,550.40		N/A		28,550.40	0.00	0.00	0.00
14 Retirement	186,584.54	37,316.91	20%	20.00%	9,178.01	177,406.53		
17 Adult Education	10,772.58	0.00	35%	0.00%	10,772.58	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,856.50	0.00	N/A	0.00%	3,072.02	784.48	0.00	0.00
29 Flexibility	1,100,844.60	0.00	N/A	0.00%	1,094,426.44	6,418.16	0.00	0.00
61 Building Reserve	144,264.72	0.00	N/A	0.00%	106,894.72	0.00	37,370.00	8.00
Total of All Funds	3,073,320.61	166,690.28			1,604,751.52	1,053,948.10	414,620.99	88.74

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

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BELFRY K-6	35 *
M1	BELFRY 7-8	11 *
H1	BELFRY HS 9-12	17 *

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

A.	Direct State Aid	(I-A)	436,856.90
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	44,076.00
D.	At Risk Student	(I-D)	6,469.97
E.	Indian Education For All	(I-E)	1,551.69
F.	American Indian Achievement Gap	(I-F)	484.00
G.	Data For Achievement	(I-G)	1,485.54
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,529.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,176.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,798.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,030.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	67
B.	BASE Budget Limit	(II-B)	838,774.97
C.	Maximum Budget Limit	(II-C)	1,041,918.61
D.	Over-BASE Levy As Submitted on Budget	(II-D)	99,273.09
E.	Adopted Budget	(II-E)	1,084,150.83

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	850,526.28
H.	Maximum Budget Limit	(II-H)	1,053,611.70
I.	Highest Budget Without a Vote	(II-I)	1,102,062.14
J.	Highest Budget	(II-J)	1,102,062.14
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,102,062.14

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

A.	Operating Reserve (961)	(III-A)		110,206.21
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,724.81
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,724.81	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,168.83
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,168.83	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		114,099.85

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

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	7,147.35	2,382.45	9,529.80
B.	Special Education RSBG to Coop	2,382.30	794.10	3,176.40
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	3,811.86	1,270.62	5,082.48

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	309,423.50	137,207.00	446,630.50
		486,314.50	490,994.00	977,308.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	171,669.02	173,320.88	344,989.90
H.	Special Education in BASE@40%	3,811.86	1,270.62	5,082.48
I.	Subsidized BASE Amount	175,480.88	174,591.50	350,072.38
J.	Subsidized BASE Ratio	50%	50%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,102,062.14
1.	BASE Budget Limit	(V-A1)	850,526.28	
2.	Over-BASE Budget	(V-A2)	251,535.86	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		436,856.90
1.	Direct State Aid Paid By State	(V-B1)	436,856.90	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		44,076.00
D.	At Risk Student	(V-D)		6,469.97
E.	Indian Education For All	(V-E)		1,551.69
F.	American Indian Achievement Gap	(V-F)		484.00
G.	Data For Achievement	(V-G)		1,485.54

H.	Special Education Allowable Cost Payment	(V-H)		9,529.80
I.	Remaining Fund Balance Available	(V-I)		2,168.83
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,970.64
	1. Actual Non-Levy Revenue	(V-J1)	9,970.64	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		337,932.91
	1. State - Guaranteed Tax Base Aid	(V-L1)	174,630.66	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	163,302.25	
M.	**Subtotal of BASE Budget Revenue	(V-M)		850,526.28

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		152,262.77
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	152,262.77	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		99,273.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		251,535.86

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.62
T.	BASE Mills - High School	(V-T)		12.33
U.	Over-BASE Mills	(V-U)		21.25
	1. District Property Tax Levy Mills	(V-U1)	21.25	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		56.20

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

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01 General Fund

Adopted Budget	0001	1,102,062.14

Budget Uses

Expenditure Budget	0002	1,102,062.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,168.83
Direct State Aid	3110	436,856.90
Quality Educator	3111	44,076.00
At Risk Student	3112	6,469.97
Indian Education For All	3113	1,551.69
American Indian Achievement Gap	3114	484.00
State Special Education Allowable Cost Payment to Districts	3115	9,529.80
Data For Achievement	3116	1,485.54
State - Guaranteed Tax Base Aid	3120	174,630.66

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,970.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

Oil & Gas Revenues - Over-BASE Budget	0172	152,262.77
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	163,302.25		
Over-BASE Levy	1110(c)	99,273.09		
District Tax Levy			1110	262,575.34
Total Estimated Revenues to Fund Adopted Budget			0004	1,102,062.14
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	90,122.75

Budget Uses

Expenditure Budget	0002	90,122.75
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	29,109.96
Contingency	0006	2,911.00
Over-Schedule	0011	58,101.79
Fund Balance for Budget	TFS48	25,311.93
Operating Reserve	0961	17,442.35
Unreserved Fund Balance Reappropriated	0970	7,869.58

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,010.48
State - On-Schedule Transportation Reimbursement	3210	16,010.48
District Tax Levy	1110	50,232.21
District Mills	999	10.75
Total Estimated Revenues to Fund Adopted Budget	0004	90,122.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	406,262.38

Budget Uses

Expenditure Budget	0002	406,262.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	341,818.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	341,818.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	64,443.44
District Mills	999	13.79
Total Estimated Revenues to Fund Adopted Budget	0004	406,262.38

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Bluebird Vision 48 passenger	2019	94,750.00	94,750.00	18,950.00	18,950.00
2017 IC CE 54 passenger	2016	86,585.19	86,585.20	17,317.04	17,317.04
2015 Thomas 30 passenger	2015	48,560.00	58,272.00	9,712.00	9,712.00
2015 Thomas 60 passenger	2015	92,322.00	110,786.40	18,464.40	18,464.40
Total					64,443.44

13 Tuition Fund

Adopted Budget	0001	28,550.40

Budget Uses

Expenditure Budget	0002	28,550.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,550.40
Unreserved Fund Balance Reappropriated	0970	28,550.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,550.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	186,584.54

Budget Uses

Expenditure Budget	0002	186,584.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,494.92
Operating Reserve	0961	37,316.91
Unreserved Fund Balance Reappropriated	0970	9,178.01

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	177,406.53
Total Estimated Revenues to Fund Adopted Budget	0004	186,584.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,772.58

Budget Uses

Expenditure Budget	0002	10,772.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,772.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,772.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,772.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	3,856.50

Budget Uses

Expenditure Budget	0002	3,856.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,072.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,072.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	784.48
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,856.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,100,844.60

Budget Uses

Expenditure Budget	0002	1,100,844.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,094,426.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,094,426.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	6,418.16
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,100,844.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

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61 Building Reserve Fund

Adopted Budget		0001	144,264.72

Budget Uses

Expenditure Budget		0002	144,264.72
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	106,894.72
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	106,894.72
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	37,370.00	
District Tax Levy		1110	37,370.00
District Mills		999	8.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	8.00
Total Estimated Revenues to Fund Adopted Budget		0004	144,264.72

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Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 2,429	N/A	113,693,374

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

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

Certification

District Clerk: Carrie Fisher

(Signature) (Date)

Chairperson, School Trustees: Steve Garvert

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	18,365,785.36	1,854,310.28	10%	10.10%	0.00	12,185,003.66	6,180,781.70	54.37
10 Transportation	2,000,000.00	400,000.00	20%	20.00%	139,364.24	405,638.86	1,454,996.90	12.80
11 Bus Depreciation Reserve	2,247,729.77	0.00	N/A	0.00%	1,652,030.24	0.00	595,699.53	5.24
13 Tuition	275,000.00		N/A		222,384.30	0.00	52,615.70	0.46
14 Retirement	2,970,000.00	594,000.00	20%	20.00%	763,454.33	2,206,545.67		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	354,922.01	0.00	N/A	0.00%	278,764.24	13,657.77	62,500.00	0.55
29 Flexibility	830,307.24	0.00	N/A	0.00%	793,773.52	36,533.72	0.00	0.00
61 Building Reserve	4,785,376.21	0.00	N/A	0.00%	4,000,216.21	71,731.39	713,428.61	6.28
Total of All Funds	31,829,120.59	2,848,310.28			7,849,987.08	14,919,111.07	9,060,022.44	79.70

50 Debt Service Tax Jurisdiction								
1	3,584,182.36	0.00	20-9-438	0.00%	300,115.12	0.00	3,284,067.24	28.89

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BELGRADE K-6	1,878 *
M1	BELGRADE 7-8	551 *

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

A.	Direct State Aid	(I-A)	7,296,448.99
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	745,457.39
D.	At Risk Student	(I-D)	45,172.17
E.	Indian Education For All	(I-E)	59,826.27
F.	American Indian Achievement Gap	(I-F)	17,666.00
G.	Data For Achievement	(I-G)	57,275.82
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	588,396.85
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	142,219.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,456
B.	BASE Budget Limit	(II-B)	14,626,461.43
C.	Maximum Budget Limit	(II-C)	18,185,205.90
D.	Over-BASE Levy As Submitted on Budget	(II-D)	3,554,310.44
E.	Adopted Budget	(II-E)	18,184,571.87

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	14,807,674.92
H.	Maximum Budget Limit	(II-H)	18,425,343.45
I.	Highest Budget Without a Vote	(II-I)	18,365,785.36
J.	Highest Budget	(II-J)	18,425,343.45
K.	Highest Voted Amount	(II-K)	59,558.09
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	18,365,785.36

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

A.	Operating Reserve (961)	(III-A)		1,836,578.54
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		17,731.74
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	17,731.74	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,854,310.28

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		18,365,785.36
1.	BASE Budget Limit	(V-A1)	14,807,674.92	
2.	Over-BASE Budget	(V-A2)	3,558,110.44	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		7,296,448.99
1.	Direct State Aid Paid By State	(V-B1)	7,296,448.99	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		745,457.39
D.	At Risk Student	(V-D)		45,172.17
E.	Indian Education For All	(V-E)		59,826.27
F.	American Indian Achievement Gap	(V-F)		17,666.00
G.	Data For Achievement	(V-G)		57,275.82
H.	Special Education Allowable Cost Payment	(V-H)		588,396.85
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		93,767.84
1.	Actual Non-Levy Revenue	(V-J1)	93,767.84	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		5,903,663.59
1.	State - Guaranteed Tax Base Aid	(V-L1)	3,280,992.33	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,622,671.26	
M.	**Subtotal of BASE Budget Revenue	(V-M)		14,807,674.92

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		3,558,110.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		3,558,110.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.07
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		31.30
1.	District Property Tax Levy Mills	(V-U1)	31.30	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		54.37

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

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01 General Fund

Adopted Budget	0001	18,365,785.36

Budget Uses

Expenditure Budget	0002	18,365,785.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	7,296,448.99
Quality Educator	3111	745,457.39
At Risk Student	3112	45,172.17
Indian Education For All	3113	59,826.27
American Indian Achievement Gap	3114	17,666.00
State Special Education Allowable Cost Payment to Districts	3115	588,396.85
Data For Achievement	3116	57,275.82
State - Guaranteed Tax Base Aid	3120	3,280,992.33

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	93,012.28
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	755.56
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,622,671.26		
Over-BASE Levy	1110(c)	3,558,110.44		
District Tax Levy			1110	6,180,781.70
Total Estimated Revenues to Fund Adopted Budget			0004	18,365,785.36
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,000,000.00

Budget Uses

Expenditure Budget	0002	2,000,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	368,762.60
Contingency	0006	36,876.26
Over-Schedule	0011	1,594,361.14
Fund Balance for Budget	TFS48	539,364.24
Operating Reserve	0961	400,000.00
Unreserved Fund Balance Reappropriated	0970	139,364.24

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	202,819.43
State - On-Schedule Transportation Reimbursement	3210	202,819.43
District Tax Levy	1110	1,454,996.90
District Mills	999	12.80
Total Estimated Revenues to Fund Adopted Budget	0004	2,000,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	2,247,729.77

Budget Uses

Expenditure Budget	0002	2,247,729.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,652,030.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,652,030.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	595,699.53
District Mills	999	5.24
Total Estimated Revenues to Fund Adopted Budget	0004	2,247,729.77

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
20-11 IC-RE-83P	2023	55,614.41	11,122.88	11,122.88	11,122.88
23-05 IC-CE-80P	2023	90,601.15	18,120.23	18,120.23	18,120.23
23-06 IC-CE-80P	2023	89,352.68	17,870.54	17,870.54	17,870.54
23-07 IC-CE-80P	2023	90,601.15	18,120.23	18,120.23	18,120.23
24-08 IC-CE-80P	2023	104,430.87	20,886.17	20,886.17	20,886.17
24-09 IC-CE-80P	2023	101,031.58	20,206.32	20,206.32	20,206.32
24-10 IC-CE-80P	2023	95,845.40	19,169.08	19,169.08	19,169.08
2022 IC-CE 71032	2021	81,646.73	32,658.70	16,329.35	16,329.35
2022 IC-CE 71033	2021	81,646.73	32,658.70	16,329.35	16,329.35
2022 IC-CE 71034	2021	81,646.73	32,658.70	16,329.35	16,329.35
2022 IC-CE 71035	2021	81,646.73	32,658.70	16,329.35	16,329.35
97 Special Needs IC-CE-43P	2020	93,183.30	55,909.98	18,636.66	18,636.66
98 RE IC-RE-83P	2020	111,481.77	66,889.05	22,296.35	22,296.35
99 RE IC-RE-83P	2020	111,481.76	66,889.05	22,296.35	22,296.35
2019 IC RE-5	2019	120,400.00	48,160.00	24,080.00	24,080.00
Bus 19-93	2019	69,343.00	55,474.40	13,868.60	13,868.60
BUS 20-94	2019	65,300.00	52,240.00	13,060.00	13,060.00

BUS 20-95	2019	65,300.00	52,240.00	13,060.00	13,060.00
BUS 20-96	2019	65,300.00	50,562.57	13,060.00	13,060.00
BUS RE 6	2019	126,375.00	95,709.79	25,275.00	25,275.00
2018 Activity RE-4	2018	42,000.00	25,200.00	8,400.00	8,400.00
2018 IC CE 18-91	2018	75,260.21	45,156.12	15,052.04	15,052.04
2018 IC CE 18-92	2018	75,097.67	45,058.59	15,019.53	15,019.53
17-89 IC	2017	80,626.58	48,375.96	16,125.32	16,125.32
17-90 IC	2017	80,625.58	48,375.36	16,125.12	16,125.12
15-88 Ic Corp	2015	51,799.82	31,079.88	10,359.96	10,359.96
13-85 Yellow bus - 2108	2013	81,193.85	81,193.85	16,238.77	16,238.77
13-86 Yellow bus-2109	2013	81,193.85	77,075.43	16,238.77	16,238.77
13-87 Yellow bus-2110	2013	81,193.85	64,954.08	16,238.77	16,238.77
11-83 Thomas School Bus	2012	63,087.50	63,087.50	12,617.50	12,617.50
13-84 IC Corporation 3000	2012	70,937.97	70,937.95	14,187.59	14,187.59
10-80	2009	60,795.00	72,954.00	12,159.00	12,159.00
10-81	2009	60,795.00	67,402.55	12,159.00	12,159.00
10-82	2009	60,795.00	60,795.00	12,159.00	12,159.00
09-74 2009 83 PASS SCHOOL BUS	2008	58,458.40	81,841.76	11,691.68	5,845.84
09-75 2009 83 PASS SCHOOL BUS	2008	58,458.40	70,150.08	11,691.68	11,691.68
09-77	2008	57,455.89	80,438.26	11,491.18	5,745.58
09-78	2008	57,009.05	71,646.89	11,401.81	11,401.81
07-67 INTERNATIONAL	2007	60,648.40	90,972.60	N/A	NA
07-68 INTERATIONAL	2007	60,458.40	90,687.60	N/A	NA
08-71	2007	52,315.20	62,778.24	10,463.04	10,463.04
06-66	2005	52,325.00	78,487.50	N/A	NA
RE-2	2005	47,626.64	70,414.56	9,525.33	1,025.40
04-62	2004	44,510.20	66,765.30	N/A	NA
04-63	2004	44,510.20	66,765.30	N/A	NA
04-64	2004	44,510.20	66,765.30	N/A	NA
03-61	2003	41,134.80	61,702.20	N/A	NA
RE-1	2003	41,134.80	61,702.20	N/A	NA
Bus 01-56	2002	39,176.00	58,764.00	N/A	NA
02-57	2001	41,316.10	61,974.15	N/A	NA
02-58	2001	41,316.10	61,974.15	N/A	NA
02-59	2001	41,419.70	62,129.55	N/A	NA
02-60	2001	41,316.10	61,974.15	N/A	NA
Total					595,699.53

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13 Tuition Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	222,384.30
Unreserved Fund Balance Reappropriated	0970	222,384.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	52,615.70
District Mills	999	0.46
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	2,970,000.00

Budget Uses

Expenditure Budget	0002	2,970,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,357,454.33
Operating Reserve	0961	594,000.00
Unreserved Fund Balance Reappropriated	0970	763,454.33

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	2,206,545.67
Total Estimated Revenues to Fund Adopted Budget	0004	2,970,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	354,922.01

Budget Uses

Expenditure Budget	0002	354,922.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	278,764.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	278,764.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	13,657.77
District Tax Levy	1110	62,500.00
District Mills	999	0.55
Total Estimated Revenues to Fund Adopted Budget	0004	354,922.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
16 Gallatin

0368 Belgrade Elem

Submit ID: 0368-63786008

29 Flexibility Fund

Adopted Budget	0001	830,307.24

Budget Uses

Expenditure Budget	0002	830,307.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	793,773.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	793,773.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	36,533.72
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	830,307.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

16 Gallatin

0368 Belgrade Elem

Submit ID: 0368-63786008

50 Debt Service Fund

1

Taxable Value		113,693,374.00
Adopted Budget	0001	3,584,182.36

Budget Uses

Expenditure Budget	0002	3,584,182.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,071,170.12
Fund Balance In Sinking Fund	0960	1,771,055.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	300,115.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,284,067.24
Jurisdiction Mills	999	28.89
Total Estimated Revenues to Fund Adopted Budget	0004	3,584,182.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	08/18/2011	06/15/2028	2,316,000.00	430,940.29	131,807.36	0.00	400.00
Elementary Bond	08/18/2011	06/15/2031	10,000,000.00	3,670,000.00	545,000.00	145,825.00	400.00
Elementary Refunding Bond	03/19/2014	06/30/2025	3,645,000.00	0.00	410,000.00	12,300.00	400.00
Elementary Bond	02/16/2016	06/01/2036	3,400,000.00	2,150,000.00	155,000.00	87,600.00	400.00
Elementary Bond	05/23/2019	06/01/2039	28,000,000.00	22,040,000.00	1,120,000.00	974,650.00	400.00
Total Bond Requirements							3,584,182.36

Total Debt Service Requirements	0002	3,584,182.36

Budget Report
FY 2025

16 Gallatin

0368 Belgrade Elem

Submit ID: 0368-63786008

61 Building Reserve Fund

Adopted Budget		0001	4,785,376.21

Budget Uses

Expenditure Budget		0002	4,785,376.21
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	4,000,216.21
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	4,000,216.21
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	71,731.39
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	500,000.00	
Building Reserve Permissive Levy	1110(b)	213,428.61	
District Tax Levy		1110	713,428.61
District Mills		999	6.28
Building Reserve Voted Mills		0134	4.40
Building Reserve Permissive Mills		0135	1.88
Total Estimated Revenues to Fund Adopted Budget		0004	4,785,376.21

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	5,000,000.00	10	612	1,500,000.00	500,000.00	500,000.00
Total						500,000.00

Budget Report
FY 2025

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-98470210

Due Dates:

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

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	1,020	116,464,330

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

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

Certification

District Clerk: Carrie Fisher

(Signature) (Date)

Chairperson, School Trustees: Steve Garvert

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-98470210

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	9,133,644.50	900,624.94	10%	9.86%	0.00	5,894,830.94	3,238,813.56	27.80
10 Transportation	825,000.00	165,000.00	20%	20.00%	38,341.22	84,094.02	702,564.76	6.03
11 Bus Depreciation Reserve	922,164.26	0.00	N/A	0.00%	647,328.66	0.00	274,835.60	2.36
13 Tuition	450,000.00		N/A		0.00	0.00	450,000.00	3.86
14 Retirement	1,500,000.00	300,000.00	20%	20.00%	405,379.84	1,094,620.16		
17 Adult Education	65,000.00	0.00	35%	0.00%	8,842.44	0.00	56,157.56	0.48
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	378,138.77	0.00	N/A	0.00%	308,839.75	6,799.02	62,500.00	0.54
29 Flexibility	695,067.75	0.00	N/A	0.00%	594,532.22	100,535.53	0.00	0.00
61 Building Reserve	1,271,354.47	0.00	N/A	0.00%	893,274.47	27,368.54	350,711.46	3.01
Total of All Funds	15,240,369.75	1,365,624.94			2,896,538.60	7,208,248.21	5,135,582.94	44.08

50 Debt Service **Tax Jurisdiction**								
2	2,053,012.50	0.00	20-9-438	0.00%	155,955.16	0.00	1,897,057.34	16.29

Budget Report
FY 2025

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-98470210

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BELGRADE HS 9-12 1,020 *

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

A.	Direct State Aid	(I-A)	3,744,955.72
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	300,179.60
D.	At Risk Student	(I-D)	16,846.19
E.	Indian Education For All	(I-E)	25,122.60
F.	American Indian Achievement Gap	(I-F)	8,470.00
G.	Data For Achievement	(I-G)	24,051.60
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	210,287.61
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	120,061.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,028
B.	BASE Budget Limit	(II-B)	7,252,671.81
C.	Maximum Budget Limit	(II-C)	9,015,305.07
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,760,590.26
E.	Adopted Budget	(II-E)	9,014,862.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	7,371,454.24
H.	Maximum Budget Limit	(II-H)	9,173,222.21
I.	Highest Budget Without a Vote	(II-I)	9,133,644.50
J.	Highest Budget	(II-J)	9,173,222.21
K.	Highest Voted Amount	(II-K)	39,577.71
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	9,133,644.50

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

A.	Operating Reserve (961)	(III-A)		900,624.94
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		900,624.94

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		9,133,644.50
1.	BASE Budget Limit	(V-A1)	7,371,454.24	
2.	Over-BASE Budget	(V-A2)	1,762,190.26	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,744,955.72
1.	Direct State Aid Paid By State	(V-B1)	3,744,955.72	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		300,179.60
D.	At Risk Student	(V-D)		16,846.19
E.	Indian Education For All	(V-E)		25,122.60
F.	American Indian Achievement Gap	(V-F)		8,470.00
G.	Data For Achievement	(V-G)		24,051.60
H.	Special Education Allowable Cost Payment	(V-H)		210,287.61
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		43,744.75
1.	Actual Non-Levy Revenue	(V-J1)	43,744.75	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,997,796.17
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,521,172.87	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,476,623.30	
M.	**Subtotal of BASE Budget Revenue	(V-M)		7,371,454.24

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,762,190.26
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,762,190.26

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.67
U.	Over-BASE Mills	(V-U)		15.13
1.	District Property Tax Levy Mills	(V-U1)	15.13	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		27.80

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

Budget Report
FY 2025

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-98470210

01 General Fund

Adopted Budget	0001	9,133,644.50

Budget Uses

Expenditure Budget	0002	9,133,644.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,744,955.72
Quality Educator	3111	300,179.60
At Risk Student	3112	16,846.19
Indian Education For All	3113	25,122.60
American Indian Achievement Gap	3114	8,470.00
State Special Education Allowable Cost Payment to Districts	3115	210,287.61
Data For Achievement	3116	24,051.60
State - Guaranteed Tax Base Aid	3120	1,521,172.87

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	43,744.75
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,476,623.30		
Over-BASE Levy	1110(c)	1,762,190.26		
District Tax Levy			1110	3,238,813.56
Total Estimated Revenues to Fund Adopted Budget			0004	9,133,644.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	825,000.00

Budget Uses

Expenditure Budget	0002	825,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	76,449.11
Contingency	0006	7,644.91
Over-Schedule	0011	740,905.98
Fund Balance for Budget	TFS48	203,341.22
Operating Reserve	0961	165,000.00
Unreserved Fund Balance Reappropriated	0970	38,341.22

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	42,047.01
State - On-Schedule Transportation Reimbursement	3210	42,047.01
District Tax Levy	1110	702,564.76
District Mills	999	6.03
Total Estimated Revenues to Fund Adopted Budget	0004	825,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	922,164.26

Budget Uses

Expenditure Budget	0002	922,164.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	647,328.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	647,328.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	274,835.60
District Mills	999	2.36
Total Estimated Revenues to Fund Adopted Budget	0004	922,164.26

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
20-11 IC-RE-83P	2023	23,834.75	4,766.95	4,766.95	4,766.95
23-05 IC-CE-80P	2023	38,829.00	7,765.80	7,765.80	7,765.80
23-06 IC-CE-80P	2023	38,293.00	7,658.60	7,658.60	7,658.60
23-07 IC-CE-80P	2023	38,829.00	7,765.80	7,765.80	7,765.80
24-08 IC-CE-80P	2023	44,756.08	8,951.22	8,951.22	8,951.22
24-09 IC-CE-80P	2023	43,299.25	8,659.85	8,659.85	8,659.85
24-10 IC-CE-80P	2023	41,477.47	8,295.49	8,295.49	8,295.49
2022 IC-CE 71032	2021	34,991.46	13,986.58	6,998.29	6,998.29
2022 IC-CE 71033	2021	34,991.46	13,996.58	6,998.29	6,998.29
2022 IC-CE 71034	2021	34,991.46	13,996.58	6,998.29	6,998.29
2022 IC-CE 71035	2021	34,991.46	13,996.58	6,998.29	6,998.29
97 Special Needs Bus IC-CE-43P	2020	31,061.10	18,636.66	6,212.22	6,212.22
98 RE IC-RE-83P	2020	37,160.59	22,296.36	7,432.12	7,432.12
99 IC-RE-83P	2020	37,160.58	22,296.36	7,432.12	7,432.12
2019 IC RE-5	2019	51,600.00	20,640.00	10,320.00	10,320.00
BUS 19-93	2019	23,114.00	9,245.60	4,622.80	4,622.80
BUS 20-94	2019	26,116.00	10,446.40	5,223.20	5,223.20

BUS 20-95	2019	26,116.00	10,446.40	5,223.20	5,223.20
BUS 20-96	2019	26,116.00	10,446.40	5,223.20	5,223.20
BUS RE 6	2019	42,125.00	16,850.00	8,425.00	8,425.00
2018 Activity RE-4	2018	126,000.00	79,751.03	25,200.00	25,200.00
2018 IC CE 18-91	2018	25,086.74	15,052.05	5,017.35	5,017.35
2018 IC CE 18-92	2018	25,032.56	15,019.53	5,006.51	5,006.51
17-89 IC	2017	26,875.53	16,125.33	5,375.11	5,375.11
17-90 IC	2017	26,875.53	16,125.33	5,375.11	5,375.11
15-88 Ic Corp	2015	22,199.92	13,319.94	4,439.98	4,439.98
13-85 Yellow bus - 2108	2013	34,797.37	41,756.82	6,959.47	6,959.47
13-86 Yellow bus - 2109	2013	34,797.37	40,200.00	6,959.47	6,959.47
13-87 Yellow bus - 2110	2013	34,797.37	34,797.35	6,959.47	6,959.47
13-84 IC Corporation 3000	2012	30,401.99	37,142.17	6,080.40	6,080.40
RE-3 Integrated	2011	152,098.59	212,938.04	30,419.72	15,209.85
11-83 Thomas School Bus	2010	27,037.50	27,037.50	5,407.50	5,407.50
10-80	2009	26,055.00	26,055.00	5,211.00	5,211.00
10-81	2009	26,055.00	26,055.00	5,211.00	5,211.00
10-82	2009	26,055.00	26,055.00	5,211.00	5,211.00
09-74 2009 83 PASS SCHOOL BUS	2008	25,053.60	35,075.04	5,010.72	2,505.36
09-75 2009 83 PASS SCHOOL BUS	2008	25,053.60	35,075.04	5,010.72	2,505.36
09-77	2008	24,623.95	34,473.53	4,924.79	2,462.40
09-78	2008	24,432.45	34,205.43	4,886.49	2,443.25
07-67 INTERNATIONAL	2007	20,883.00	30,613.34	4,176.60	711.16
07-68 INTERATIONAL	2007	20,883.37	29,236.69	4,176.67	2,088.37
08-71	2007	22,420.80	31,389.12	4,484.16	2,242.08
06-66	2005	22,425.00	31,395.00	4,485.00	2,242.50
RE-2	2005	20,411.42	28,575.96	4,082.28	2,041.17
04-62	2004	19,075.80	28,613.70	N/A	NA
04-63	2004	19,075.80	28,613.70	N/A	NA
04-64	2004	19,075.80	28,613.70	N/A	NA
03-61	2003	17,629.20	26,443.80	N/A	NA
RE-1	2003	17,629.20	26,443.80	N/A	NA
Bus 01-56	2002	19,588.00	29,382.00	N/A	NA
02-57	2001	17,706.90	26,560.35	N/A	NA
02-58	2001	17,706.90	26,560.35	N/A	NA
02-59	2001	17,751.30	26,626.95	N/A	NA
02-60	2001	17,706.90	26,560.35	N/A	NA
Total					274,835.60

Budget Report
FY 2025

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-98470210

13 Tuition Fund

Adopted Budget	0001	450,000.00

Budget Uses

Expenditure Budget	0002	450,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	450,000.00
District Mills	999	3.86
Total Estimated Revenues to Fund Adopted Budget	0004	450,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,500,000.00

Budget Uses

Expenditure Budget	0002	1,500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	705,379.84
Operating Reserve	0961	300,000.00
Unreserved Fund Balance Reappropriated	0970	405,379.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,094,620.16
Total Estimated Revenues to Fund Adopted Budget	0004	1,500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,842.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,842.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	56,157.56
District Mills	999	0.48
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	378,138.77

Budget Uses

Expenditure Budget	0002	378,138.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	308,839.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	308,839.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	6,799.02
District Tax Levy	1110	62,500.00
District Mills	999	0.54
Total Estimated Revenues to Fund Adopted Budget	0004	378,138.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-98470210

29 Flexibility Fund

Adopted Budget	0001	695,067.75

Budget Uses

Expenditure Budget	0002	695,067.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	594,532.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	594,532.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	100,535.53
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	695,067.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-98470210

50 Debt Service Fund

2

Taxable Value		116,464,330.00
Adopted Budget	0001	2,053,012.50

Budget Uses

Expenditure Budget	0002	2,053,012.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	155,955.16
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	155,955.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,897,057.34
Jurisdiction Mills	999	16.29
Total Estimated Revenues to Fund Adopted Budget	0004	2,053,012.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Refunding Bond	03/19/2014	06/30/2025	2,075,000.00	0.00	235,000.00	7,050.00	400.00
High School Bond	08/30/2016	06/01/2036	23,350,000.00	14,760,000.00	1,065,000.00	615,575.00	400.00
High School Bond	02/22/2018	06/01/2036	1,650,000.00	1,125,000.00	85,000.00	44,187.50	400.00
Total Bond Requirements							2,053,012.50
Total Debt Service Requirements						0002	2,053,012.50

Budget Report
FY 2025

16 Gallatin

0369 Belgrade H S

Submit ID: 0369-98470210

61 Building Reserve Fund

Adopted Budget		0001	1,271,354.47

Budget Uses

Expenditure Budget		0002	1,271,354.47
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	893,274.47
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	893,274.47
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	27,368.54
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	250,000.00	
Building Reserve Permissive Levy	1110(b)	100,711.46	
District Tax Levy		1110	350,711.46
District Mills		999	3.01
Building Reserve Voted Mills		0134	2.15
Building Reserve Permissive Mills		0135	0.86
Total Estimated Revenues to Fund Adopted Budget		0004	1,271,354.47

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	2,500,000.00	10	612	750,000.00	250,000.00	250,000.00
Total						250,000.00

Budget Report
FY 2025

07 Cascade

0112 Belt Elem

Submit ID: 0112-83850234

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 272	N/A	12,486,954

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

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

Certification

District Clerk: Jessica Knudsen

(Signature) (Date)

Chairperson, School Trustees: Chad Stroop

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

07 Cascade

0112 Belt Elem

Submit ID: 0112-83850234

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,075,818.99	169,845.78	10%	8.18%	0.00	1,447,976.27	627,842.72	50.29
10 Transportation	250,000.00	50,000.00	20%	20.00%	28,613.47	57,565.53	163,821.00	13.12
11 Bus Depreciation Reserve	165,301.01	0.00	N/A	0.00%	103,906.01	0.00	61,395.00	4.92
13 Tuition	5,033.77		N/A		5,033.77	0.00	0.00	0.00
14 Retirement	300,000.00	60,000.00	20%	20.00%	43,036.95	256,963.05		
17 Adult Education	6,380.26	0.00	35%	0.00%	6,380.26	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	34,846.07	0.00	N/A	0.00%	3,236.08	1,609.99	30,000.00	2.40
29 Flexibility	10,236.05	0.00	N/A	0.00%	6,871.64	3,364.41	0.00	0.00
61 Building Reserve	165,519.06	0.00	N/A	0.00%	120,709.06	19,251.58	25,558.42	2.05
Total of All Funds	3,013,135.21	279,845.78			317,787.24	1,786,730.83	908,617.14	72.78

50 Debt Service								
Tax Jurisdiction								
0112	359,306.25	0.00	20-9-438	0.00%	184,375.72	0.00	174,930.53	14.01

Budget Report
FY 2025

07 Cascade

0112 Belt Elem

Submit ID: 0112-83850234

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BELT K-6	216 *
M1	BELT 7-8	56 *

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

A.	Direct State Aid	(I-A)	887,737.09
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	72,813.55
D.	At Risk Student	(I-D)	4,826.52
E.	Indian Education For All	(I-E)	6,699.36
F.	American Indian Achievement Gap	(I-F)	968.00
G.	Data For Achievement	(I-G)	6,413.76
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	42,407.61
I.	State Special Education Related-Services Payment To Coop	(I-I)	14,134.98
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	17,170.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	271
B.	BASE Budget Limit	(II-B)	1,689,744.80
C.	Maximum Budget Limit	(II-C)	2,106,160.75
D.	Over-BASE Levy As Submitted on Budget	(II-D)	330,281.95
E.	Adopted Budget	(II-E)	2,020,026.75

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,745,537.04
H.	Maximum Budget Limit	(II-H)	2,162,524.74
I.	Highest Budget Without a Vote	(II-I)	2,075,818.99
J.	Highest Budget	(II-J)	2,162,524.74
K.	Highest Voted Amount	(II-K)	86,705.75
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,075,818.99

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

A.	Operating Reserve (961)	(III-A)		169,845.78
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		169,845.78

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,075,818.99
1.	BASE Budget Limit	(V-A1)	1,745,537.04	
2.	Over-BASE Budget	(V-A2)	330,281.95	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		887,737.09
1.	Direct State Aid Paid By State	(V-B1)	887,737.09	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		72,813.55
D.	At Risk Student	(V-D)		4,826.52
E.	Indian Education For All	(V-E)		6,699.36
F.	American Indian Achievement Gap	(V-F)		968.00
G.	Data For Achievement	(V-G)		6,413.76
H.	Special Education Allowable Cost Payment	(V-H)		42,407.61
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		16,777.58
1.	Actual Non-Levy Revenue	(V-J1)	16,777.58	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		706,893.57
1.	State - Guaranteed Tax Base Aid	(V-L1)	409,332.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	297,560.77	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,745,537.04

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		330,281.95
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		330,281.95

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.84
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		26.45
1.	District Property Tax Levy Mills	(V-U1)	26.45	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		50.29

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

Budget Report
FY 2025
07 Cascade
0112 Belt Elem

Submit ID: 0112-83850234

01 General Fund

Adopted Budget	0001	2,075,818.99

Budget Uses

Expenditure Budget	0002	2,075,818.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	887,737.09
Quality Educator	3111	72,813.55
At Risk Student	3112	4,826.52
Indian Education For All	3113	6,699.36
American Indian Achievement Gap	3114	968.00
State Special Education Allowable Cost Payment to Districts	3115	42,407.61
Data For Achievement	3116	6,413.76
State - Guaranteed Tax Base Aid	3120	409,332.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	15,958.26
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	819.32
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	297,560.77		
Over-BASE Levy	1110(c)	330,281.95		
District Tax Levy			1110	627,842.72
Total Estimated Revenues to Fund Adopted Budget			0004	2,075,818.99
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	250,000.00

Budget Uses

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

Transportation Schedule Data

On-Schedule	0005	52,332.30
Contingency	0006	5,233.23
Over-Schedule	0011	192,434.47
Fund Balance for Budget	TFS48	78,613.47
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	28,613.47

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	28,782.76
State - On-Schedule Transportation Reimbursement	3210	28,782.77
District Tax Levy	1110	163,821.00
District Mills	999	13.12
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

07 Cascade

0112 Belt Elem

Submit ID: 0112-83850234

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	165,301.01

Budget Uses

Expenditure Budget	0002	165,301.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	103,906.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	103,906.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	61,395.00
District Mills	999	4.92
Total Estimated Revenues to Fund Adopted Budget	0004	165,301.01

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Bluebird	2024	85,700.00	0.00	17,140.00	17,140.00
2021 Bluebird	2024	56,400.00	0.00	11,280.00	11,280.00
Bluebird Vision	2024	52,625.00	0.00	10,525.00	10,525.00
Micro Bird	2024	69,000.00	0.00	13,800.00	13,800.00
Bluebird 53 Passenger Vision Body	2015	43,250.00	50,513.90	8,650.00	8,650.00
BLUEBIRD	2011	40,500.00	60,750.00	N/A	NA
2010 Bluebird 53C	2010	76,250.00	114,375.00	N/A	NA
2008 FREIGHTLINER 47 PASS	2008	38,670.00	58,005.00	N/A	NA
11	2004	31,064.00	46,596.00	N/A	NA
10	2001	27,500.00	41,250.00	N/A	NA
Thompson	1998	27,500.00	41,250.00	N/A	NA
8	1995	21,105.00	31,657.50	N/A	NA
Total					61,395.00

Budget Report
FY 2025
07 Cascade
0112 Belt Elem

Submit ID: 0112-83850234

13 Tuition Fund

Adopted Budget	0001	5,033.77

Budget Uses

Expenditure Budget	0002	5,033.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,033.77
Unreserved Fund Balance Reappropriated	0970	5,033.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,033.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	103,036.95
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	43,036.95

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	256,963.05
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,380.26

Budget Uses

Expenditure Budget	0002	6,380.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,380.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,380.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,380.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	34,846.07

Budget Uses

Expenditure Budget	0002	34,846.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,236.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,236.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,609.99
District Tax Levy	1110	30,000.00
District Mills	999	2.40
Total Estimated Revenues to Fund Adopted Budget	0004	34,846.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	10,236.05

Budget Uses

Expenditure Budget	0002	10,236.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,871.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,871.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	3,364.41
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,236.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

07 Cascade

0112 Belt Elem

Submit ID: 0112-83850234

50 Debt Service Fund

0112

Taxable Value		12,486,954.00
Adopted Budget	0001	359,306.25

Budget Uses

Expenditure Budget	0002	200,037.50
Add To Fund Balance	0003	159,268.75
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	184,375.72
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	184,375.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	174,930.53
Jurisdiction Mills	999	14.01
Total Estimated Revenues to Fund Adopted Budget	0004	359,306.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	03/14/2017	06/30/2037	2,760,000.00	1,865,000.00	125,000.00	74,537.50	500.00
Total Bond Requirements							200,037.50
Total Debt Service Requirements						0002	200,037.50

Budget Report
FY 2025
07 Cascade

0112 Belt Elem

Submit ID: 0112-83850234

61 Building Reserve Fund

Adopted Budget		0001	165,519.06

Budget Uses

Expenditure Budget		0002	165,519.06
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	120,709.06
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	120,709.06
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	19,251.58
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	25,558.42	
District Tax Levy		1110	25,558.42
District Mills		999	2.05
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.05
Total Estimated Revenues to Fund Adopted Budget		0004	165,519.06

Budget Report
FY 2025

07 Cascade

0113 Belt H S

Submit ID: 0113-60906904

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	102	9,703,662

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

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

Certification

District Clerk: Jessica Knudsen

(Signature) (Date)

Chairperson, School Trustees: Chad Stroop

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
07 Cascade
0113 Belt H S

Submit ID: 0113-60906904

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,219,618.41	106,814.36	10%	8.76%	0.00	874,743.61	344,874.80	35.54
10 Transportation	250,000.00	50,000.00	20%	20.00%	57,546.08	52,021.53	140,432.39	14.47
11 Bus Depreciation Reserve	171,345.45	0.00	N/A	0.00%	109,950.45	0.00	61,395.00	6.33
13 Tuition	13,186.16		N/A		13,186.16	0.00	0.00	0.00
14 Retirement	200,000.00	40,000.00	20%	20.00%	83,939.92	116,060.08		
17 Adult Education	9,092.85	0.00	35%	0.00%	9,092.85	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,358.68	0.00	N/A	0.00%	1,430.88	927.80	0.00	0.00
29 Flexibility	20,369.93	0.00	N/A	0.00%	11,778.36	8,591.57	0.00	0.00
61 Building Reserve	84,341.60	0.00	N/A	0.00%	58,891.60	16,511.04	8,938.96	0.92
Total of All Funds	1,970,313.08	196,814.36			345,816.30	1,068,855.63	555,641.15	57.26

50 Debt Service Tax Jurisdiction								
0113	236,512.50	0.00	20-9-438	0.00%	125,028.72	0.00	111,483.78	11.49

Budget Report
FY 2025

07 Cascade

0113 Belt H S

Submit ID: 0113-60906904

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BELT HS 9-12 102

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

A.	Direct State Aid	(I-A)	525,163.09
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	29,328.91
D.	At Risk Student	(I-D)	2,113.98
E.	Indian Education For All	(I-E)	2,512.26
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	2,405.16
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	19,476.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,399.88
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	20,632.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	95
B.	BASE Budget Limit	(II-B)	929,397.24
C.	Maximum Budget Limit	(II-C)	1,159,181.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	213,699.65
E.	Adopted Budget	(II-E)	1,143,096.89

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,005,918.76
H.	Maximum Budget Limit	(II-H)	1,255,816.97
I.	Highest Budget Without a Vote	(II-I)	1,219,618.41
J.	Highest Budget	(II-J)	1,255,816.97
K.	Highest Voted Amount	(II-K)	36,198.56
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,219,618.41

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

A.	Operating Reserve (961)	(III-A)		106,814.36
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		106,814.36

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,219,618.41
1.	BASE Budget Limit	(V-A1)	1,005,918.76	
2.	Over-BASE Budget	(V-A2)	213,699.65	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		525,163.09
1.	Direct State Aid Paid By State	(V-B1)	525,163.09	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		29,328.91
D.	At Risk Student	(V-D)		2,113.98
E.	Indian Education For All	(V-E)		2,512.26
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		2,405.16
H.	Special Education Allowable Cost Payment	(V-H)		19,476.64
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		14,556.93
1.	Actual Non-Levy Revenue	(V-J1)	14,556.93	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		410,119.79
1.	State - Guaranteed Tax Base Aid	(V-L1)	278,944.64	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	131,175.15	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,005,918.76

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		213,699.65
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		213,699.65

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.52
U.	Over-BASE Mills	(V-U)		22.02
1.	District Property Tax Levy Mills	(V-U1)	22.02	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.54

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

Budget Report
FY 2025
07 Cascade

0113 Belt H S

Submit ID: 0113-60906904

01 General Fund

Adopted Budget	0001	1,219,618.41

Budget Uses

Expenditure Budget	0002	1,219,618.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	525,163.09
Quality Educator	3111	29,328.91
At Risk Student	3112	2,113.98
Indian Education For All	3113	2,512.26
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	19,476.64
Data For Achievement	3116	2,405.16
State - Guaranteed Tax Base Aid	3120	278,944.64

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	14,556.93
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	131,175.15		
Over-BASE Levy	1110(c)	213,699.65		
District Tax Levy			1110	344,874.80
Total Estimated Revenues to Fund Adopted Budget			0004	1,219,618.41
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	250,000.00

Budget Uses

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

Transportation Schedule Data

On-Schedule	0005	47,292.30
Contingency	0006	4,729.23
Over-Schedule	0011	197,978.47
Fund Balance for Budget	TFS48	107,546.08
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	57,546.08

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	26,010.76
State - On-Schedule Transportation Reimbursement	3210	26,010.77
District Tax Levy	1110	140,432.39
District Mills	999	14.47
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

07 Cascade

0113 Belt H S

Submit ID: 0113-60906904

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	171,345.45

Budget Uses

Expenditure Budget	0002	171,345.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	109,950.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	109,950.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	61,395.00
District Mills	999	6.33
Total Estimated Revenues to Fund Adopted Budget	0004	171,345.45

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Bluebird	2024	85,700.00	0.00	17,140.00	17,140.00
2021 Bluebird	2024	56,400.00	0.00	11,280.00	11,280.00
Bluebird Vision	2024	52,625.00	0.00	10,525.00	10,525.00
Micro Bird	2024	69,000.00	0.00	13,800.00	13,800.00
Bluebird 53 Passenger Vision Body	2015	43,250.00	50,224.14	8,650.00	8,650.00
BLUEBIRD	2011	40,500.00	60,750.00	N/A	NA
2010 Bluebird 53C	2010	76,250.00	114,375.00	N/A	NA
2008 Freightliner 47 pass	2008	38,637.31	57,955.97	N/A	NA
11	2004	31,064.00	46,596.00	N/A	NA
10	2001	27,500.00	41,250.00	N/A	NA
Thompson	1998	27,500.00	41,250.00	N/A	NA
1995 bus	1995	21,105.00	31,657.50	N/A	NA
Total					61,395.00

Budget Report
FY 2025
07 Cascade
0113 Belt H S

Submit ID: 0113-60906904

13 Tuition Fund

Adopted Budget	0001	13,186.16

Budget Uses

Expenditure Budget	0002	13,186.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,186.16
Unreserved Fund Balance Reappropriated	0970	13,186.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,186.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	123,939.92
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	83,939.92

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	116,060.08
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	9,092.85

Budget Uses

Expenditure Budget	0002	9,092.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,092.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,092.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,092.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	2,358.68

Budget Uses

Expenditure Budget	0002	2,358.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,430.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,430.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	927.80
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,358.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
07 Cascade

0113 Belt H S

Submit ID: 0113-60906904

29 Flexibility Fund

Adopted Budget	0001	20,369.93

Budget Uses

Expenditure Budget	0002	20,369.93
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,778.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,778.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	8,591.57
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,369.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
07 Cascade

0113 Belt H S

Submit ID: 0113-60906904

50 Debt Service Fund
0113

Taxable Value		9,703,662.00
Adopted Budget	0001	236,512.50

Budget Uses

Expenditure Budget	0002	130,175.00
Add To Fund Balance	0003	106,337.50
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	125,028.72
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	125,028.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	111,483.78
Jurisdiction Mills	999	11.49
Total Estimated Revenues to Fund Adopted Budget	0004	236,512.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	03/14/2017	06/30/2037	1,840,000.00	1,245,000.00	80,000.00	49,675.00	500.00
Total Bond Requirements							130,175.00
Total Debt Service Requirements						0002	130,175.00

61 Building Reserve Fund

Adopted Budget		0001	84,341.60

Budget Uses

Expenditure Budget		0002	84,341.60
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	58,891.60
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	58,891.60
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,511.04
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,938.96	
District Tax Levy		1110	8,938.96
District Mills		999	0.92
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.92
Total Estimated Revenues to Fund Adopted Budget		0004	84,341.60

Budget Report
FY 2025

08 Chouteau

0171 Benton Lake Elem

Submit ID: 0171-44057076

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	9	N/A	1,266,462

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

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

Certification

District Clerk: Vivian Charlson

(Signature) (Date)

Chairperson, School Trustees: Camille Good

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

08 Chouteau

Submit ID: 0171-44057076

0171 Benton Lake Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	131,754.08	13,186.14	10%	10.01%	7,649.03	67,374.37	56,730.68	44.79
10 Transportation	982.00	196.40	20%	20.00%	384.70	597.30	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,000.00	3,000.00	20%	20.00%	1,711.66	13,288.34		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	247.87	0.00	N/A	0.00%	156.67	91.20	0.00	0.00
29 Flexibility	6,610.03	0.00	N/A	0.00%	6,610.03	0.00	0.00	0.00
61 Building Reserve	837.37	0.00	N/A	0.00%	837.37	0.00	0.00	0.00
Total of All Funds	155,431.35	16,382.54			17,349.46	81,351.21	56,730.68	44.79

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

Budget Report
FY 2025

08 Chouteau

0171 Benton Lake Elem

Submit ID: 0171-44057076

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BENTON LAKE K-8 9

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

A.	Direct State Aid	(I-A)	51,726.30
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,673.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	221.67
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	212.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,429.47
I.	State Special Education Related-Services Payment To Coop	(I-I)	476.46
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	537.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	10
B.	BASE Budget Limit	(II-B)	101,172.14
C.	Maximum Budget Limit	(II-C)	125,585.18
D.	Over-BASE Levy As Submitted on Budget	(II-D)	29,137.57
E.	Adopted Budget	(II-E)	130,879.58

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	98,873.77
H.	Maximum Budget Limit	(II-H)	122,684.61
I.	Highest Budget Without a Vote	(II-I)	131,754.08
J.	Highest Budget	(II-J)	131,754.08
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	131,754.08

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

A.	Operating Reserve (961)	(III-A)		13,175.41
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		10.73
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	10.73	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,649.03
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,649.03	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		20,835.17

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		131,754.08
1.	BASE Budget Limit	(V-A1)	98,873.77	
2.	Over-BASE Budget	(V-A2)	32,880.31	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		51,726.30
1.	Direct State Aid Paid By State	(V-B1)	51,726.30	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,673.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		221.67
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		212.22
H.	Special Education Allowable Cost Payment	(V-H)		1,429.47
I.	Remaining Fund Balance Available	(V-I)		7,649.03
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		33,962.08
1.	State - Guaranteed Tax Base Aid	(V-L1)	10,111.71	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	23,850.37	
M.	**Subtotal of BASE Budget Revenue	(V-M)		98,873.77

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		32,880.31
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		32,880.31

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		18.83
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		25.96
1.	District Property Tax Levy Mills	(V-U1)	25.96	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		44.79

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

Budget Report
FY 2025

08 Chouteau

0171 Benton Lake Elem

Submit ID: 0171-44057076

01 General Fund

Adopted Budget	0001	131,754.08

Budget Uses

Expenditure Budget	0002	131,754.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,649.03
Direct State Aid	3110	51,726.30
Quality Educator	3111	3,673.00
At Risk Student	3112	0.00
Indian Education For All	3113	221.67
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,429.47
Data For Achievement	3116	212.22
State - Guaranteed Tax Base Aid	3120	10,111.71

Actual Non-levy Revenue and Funding Sources

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

Anticipated Non-levy Revenue and Funding Sources - BASE

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

Budget Report
FY 2025

08 Chouteau

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	23,850.37	
Over-BASE Levy	1110(c)	32,880.31	
District Tax Levy		1110	56,730.68
Total Estimated Revenues to Fund Adopted Budget		0004	131,754.08
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	982.00

Budget Uses

Expenditure Budget	0002	982.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	882.00
Contingency	0006	100.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	581.10
Operating Reserve	0961	196.40
Unreserved Fund Balance Reappropriated	0970	384.70

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	106.30
State - On-Schedule Transportation Reimbursement	3210	491.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	982.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025
08 Chouteau
0171 Benton Lake Elem

Submit ID: 0171-44057076

14 Retirement Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,711.66
Operating Reserve	0961	3,000.00
Unreserved Fund Balance Reappropriated	0970	1,711.66

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	13,288.34
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	247.87

Budget Uses

Expenditure Budget	0002	247.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	156.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	156.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	91.20
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	247.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

08 Chouteau

0171 Benton Lake Elem

Submit ID: 0171-44057076

29 Flexibility Fund

Adopted Budget	0001	6,610.03

Budget Uses

Expenditure Budget	0002	6,610.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,610.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,610.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,610.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

08 Chouteau

0171 Benton Lake Elem

Submit ID: 0171-44057076

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

08 Chouteau

0171 Benton Lake Elem

Submit ID: 0171-44057076

61 Building Reserve Fund

Adopted Budget		0001	837.37

Budget Uses

Expenditure Budget		0002	837.37
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	837.37
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	837.37
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	837.37

Budget Report
FY 2025

38 Powder River

0692 Biddle Elem

Submit ID: 0692-36572597

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	10	N/A	1,260,287

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

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

Certification

District Clerk: Megan Stephens

(Signature) (Date)

Chairperson, School Trustees: Jessica Rumph

(Signature) (Date)

County Superintendent: Molly Lloyd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

38 Powder River

0692 Biddle Elem

Submit ID: 0692-36572597

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	110,916.44	11,101.92	10%	10.01%	1,025.99	73,000.63	36,889.82	29.27
10 Transportation	7,600.00	763.96	20%	10.05%	0.00	1,000.00	6,600.00	5.24
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	7,500.00	1,500.00	20%	20.00%	1,819.84	5,680.16		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,646.89	0.00	N/A	0.00%	1,549.79	97.10	0.00	0.00
29 Flexibility	3,125.75	0.00	N/A	0.00%	3,125.75	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	130,789.08	13,365.88			7,521.37	79,777.89	43,489.82	34.51

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

Budget Report
FY 2025

38 Powder River

0692 Biddle Elem

Submit ID: 0692-36572597

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BIDDLE K-8 10

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

A.	Direct State Aid	(I-A)	54,544.73
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	4,591.25
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	246.30
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	235.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,693.86
I.	State Special Education Related-Services Payment To Coop	(I-I)	529.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	464.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	9
B.	BASE Budget Limit	(II-B)	95,991.93
C.	Maximum Budget Limit	(II-C)	119,571.38
D.	Over-BASE Levy As Submitted on Budget	(II-D)	5,640.73
E.	Adopted Budget	(II-E)	101,632.66

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	105,275.71
H.	Maximum Budget Limit	(II-H)	131,014.47
I.	Highest Budget Without a Vote	(II-I)	110,916.44
J.	Highest Budget	(II-J)	131,014.47
K.	Highest Voted Amount	(II-K)	20,098.03
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	110,916.44

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

A.	Operating Reserve (961)	(III-A)		11,091.64
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		10.28
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	10.28	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,025.99
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,025.99	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		12,127.91

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		110,916.44
1.	BASE Budget Limit	(V-A1)	105,275.71	
2.	Over-BASE Budget	(V-A2)	5,640.73	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		54,544.73
1.	Direct State Aid Paid By State	(V-B1)	54,544.73	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		4,591.25
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		246.30
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		235.80
H.	Special Education Allowable Cost Payment	(V-H)		1,693.86
I.	Remaining Fund Balance Available	(V-I)		1,025.99
J.	Non-Levy Revenue and Funding Sources	(V-J)		186.13
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	186.13	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		42,751.65
1.	State - Guaranteed Tax Base Aid	(V-L1)	11,502.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	31,249.09	
M.	**Subtotal of BASE Budget Revenue	(V-M)		105,275.71

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		5,640.73
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		5,640.73

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.79
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		4.48
1.	District Property Tax Levy Mills	(V-U1)	4.48	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.27

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

01 General Fund

Adopted Budget	0001	110,916.44

Budget Uses

Expenditure Budget	0002	110,916.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,025.99
Direct State Aid	3110	54,544.73
Quality Educator	3111	4,591.25
At Risk Student	3112	0.00
Indian Education For All	3113	246.30
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,693.86
Data For Achievement	3116	235.80
State - Guaranteed Tax Base Aid	3120	11,502.56

Actual Non-levy Revenue and Funding Sources

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

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	186.13
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	31,249.09		
Over-BASE Levy	1110(c)	5,640.73		
District Tax Levy			1110	36,889.82
Total Estimated Revenues to Fund Adopted Budget			0004	110,916.44
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	7,600.00

Budget Uses

Expenditure Budget	0002	7,600.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	7,600.00
Fund Balance for Budget	TFS48	763.96
Operating Reserve	0961	763.96
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	1,000.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	6,600.00
District Mills	999	5.24
Total Estimated Revenues to Fund Adopted Budget	0004	7,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

14 Retirement Fund

Adopted Budget	0001	7,500.00

Budget Uses

Expenditure Budget	0002	7,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,319.84
Operating Reserve	0961	1,500.00
Unreserved Fund Balance Reappropriated	0970	1,819.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	5,680.16
Total Estimated Revenues to Fund Adopted Budget	0004	7,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	1,646.89

Budget Uses

Expenditure Budget	0002	1,646.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,549.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,549.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	97.10
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,646.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3,125.75

Budget Uses

Expenditure Budget	0002	3,125.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,125.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,125.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,125.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

38 Powder River

0692 Biddle Elem

Submit ID: 0692-36572597

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

15 Flathead

0330 Bigfork Elem

Submit ID: 0330-53331170

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 635	N/A	51,041,577

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

Joint District Distribution:

(Used for county calculations)

Located - 15 Flathead	452	N/A	31,945,612
Non-located - 24 Lake	183	N/A	19,095,965

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

Certification

District Clerk: Lacey Porrovecchio

(Signature) (Date)

Chairperson, School Trustees: Paul Sandry

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

15 Flathead

0330 Bigfork Elem

Submit ID: 0330-53331170

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,847,796.87	484,056.41	10%	9.99%	0.00	2,790,305.01	2,057,491.86	40.31
10 Transportation	485,000.00	97,000.00	20%	20.00%	144,358.17	63,184.77	277,457.06	5.44
11 Bus Depreciation Reserve	279,082.81	0.00	N/A	0.00%	204,837.71	0.00	74,245.10	1.45
13 Tuition	109,370.65		N/A		2,219.38	0.00	107,151.27	2.10
14 Retirement	716,657.00	143,331.40	20%	20.00%	98,594.54	618,062.46		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	671,951.02	0.00	N/A	0.00%	518,274.57	3,676.45	150,000.00	2.94
29 Flexibility	67,112.51	0.00	N/A	0.00%	67,112.51	0.00	0.00	0.00
61 Building Reserve	165,723.11	0.00	N/A	0.00%	80,323.11	12,400.00	73,000.00	1.43
Total of All Funds	7,342,693.97	724,387.81			1,115,719.99	3,487,628.69	2,739,345.29	53.67

50 Debt Service **Tax Jurisdiction**								
0330	250.00	0.00	20-9-438	0.00%	22,623.00	0.00	0.00	0.00

Budget Report
FY 2025

15 Flathead

0330 Bigfork Elem

Submit ID: 0330-53331170

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BIGFORK K-6	476 *
M1	BIGFORK 7-8	159 *

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

A.	Direct State Aid	(I-A)	1,993,887.53
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	178,324.15
D.	At Risk Student	(I-D)	11,718.25
E.	Indian Education For All	(I-E)	15,640.05
F.	American Indian Achievement Gap	(I-F)	2,904.00
G.	Data For Achievement	(I-G)	14,973.30
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	138,536.77
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	17,134.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	640
B.	BASE Budget Limit	(II-B)	3,895,983.17
C.	Maximum Budget Limit	(II-C)	4,845,868.57
D.	Over-BASE Levy As Submitted on Budget	(II-D)	861,806.84
E.	Adopted Budget	(II-E)	4,757,790.01

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,985,990.03
H.	Maximum Budget Limit	(II-H)	4,961,231.79
I.	Highest Budget Without a Vote	(II-I)	4,847,796.87
J.	Highest Budget	(II-J)	4,961,231.79
K.	Highest Voted Amount	(II-K)	113,434.92
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,847,796.87

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

A.	Operating Reserve (961)	(III-A)		484,056.41
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		484,056.41

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,847,796.87
1.	BASE Budget Limit	(V-A1)	3,985,990.03	
2.	Over-BASE Budget	(V-A2)	861,806.84	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,993,887.53
1.	Direct State Aid Paid By State	(V-B1)	1,993,887.53	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		178,324.15
D.	At Risk Student	(V-D)		11,718.25
E.	Indian Education For All	(V-E)		15,640.05
F.	American Indian Achievement Gap	(V-F)		2,904.00
G.	Data For Achievement	(V-G)		14,973.30
H.	Special Education Allowable Cost Payment	(V-H)		138,536.77
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		32,871.34
1.	Actual Non-Levy Revenue	(V-J1)	32,871.34	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,597,134.64
1.	State - Guaranteed Tax Base Aid	(V-L1)	401,449.62	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,195,685.02	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,985,990.03

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		861,806.84
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		861,806.84

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.43
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		16.88
1.	District Property Tax Levy Mills	(V-U1)	16.88	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		40.31

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

Budget Report
FY 2025

15 Flathead

0330 Bigfork Elem

Submit ID: 0330-53331170

01 General Fund

Adopted Budget	0001	4,847,796.87

Budget Uses

Expenditure Budget	0002	4,847,796.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,993,887.53
Quality Educator	3111	178,324.15
At Risk Student	3112	11,718.25
Indian Education For All	3113	15,640.05
American Indian Achievement Gap	3114	2,904.00
State Special Education Allowable Cost Payment to Districts	3115	138,536.77
Data For Achievement	3116	14,973.30
State - Guaranteed Tax Base Aid	3120	401,449.62

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	31,188.84
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,682.50
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,195,685.02		
Over-BASE Levy	1110(c)	861,806.84		
District Tax Levy			1110	2,057,491.86
Total Estimated Revenues to Fund Adopted Budget			0004	4,847,796.87
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	485,000.00

Budget Uses

Expenditure Budget	0002	485,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	57,440.70
Contingency	0006	5,744.07
Over-Schedule	0011	421,815.23
Fund Balance for Budget	TFS48	241,358.17
Operating Reserve	0961	97,000.00
Unreserved Fund Balance Reappropriated	0970	144,358.17

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	31,592.38
State - On-Schedule Transportation Reimbursement	3210	31,592.39
District Tax Levy	1110	277,457.06
District Mills	999	5.44
Total Estimated Revenues to Fund Adopted Budget	0004	485,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	279,082.81

Budget Uses

Expenditure Budget	0002	279,082.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	204,837.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	204,837.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	74,245.10
District Mills	999	1.45
Total Estimated Revenues to Fund Adopted Budget	0004	279,082.81

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 INTEGRATED CE	2024	63,194.00	0.00	12,638.80	0.00
2024 LION ELECTRIC BUS	2024	187,788.75	0.00	37,557.75	0.00
2014 Bluebird Life Bus	2023	23,000.00	4,600.00	4,600.00	4,600.00
2022 Thomas	2021	58,461.50	0.00	11,692.30	5,000.00
2020 Ford Expedition	2020	22,566.50	4,513.30	4,513.30	4,513.30
2018 Thomas	2018	49,711.00	9,942.20	9,942.20	9,942.20
2019 Thomas	2018	66,460.00	0.00	13,292.00	13,292.00
2016 Bluebird All American	2015	62,700.00	26,695.88	12,540.00	12,540.00
2013 Bluebird	2013	102,500.00	75,365.66	20,500.00	20,500.00
Radios in all buses, base units in schools, handhelds for admin-digital	2011	19,288.00	15,430.40	3,857.60	3,857.60
Total					74,245.10

Budget Report
FY 2025
15 Flathead

0330 Bigfork Elem

Submit ID: 0330-53331170

13 Tuition Fund

Adopted Budget	0001	109,370.65

Budget Uses

Expenditure Budget	0002	109,370.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,219.38
Unreserved Fund Balance Reappropriated	0970	2,219.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	107,151.27
District Mills	999	2.10
Total Estimated Revenues to Fund Adopted Budget	0004	109,370.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	716,657.00

Budget Uses

Expenditure Budget	0002	716,657.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	241,925.94
Operating Reserve	0961	143,331.40
Unreserved Fund Balance Reappropriated	0970	98,594.54

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	618,062.46
Total Estimated Revenues to Fund Adopted Budget	0004	716,657.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	671,951.02

Budget Uses

Expenditure Budget	0002	671,951.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	518,274.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	518,274.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,676.45
District Tax Levy	1110	150,000.00
District Mills	999	2.94
Total Estimated Revenues to Fund Adopted Budget	0004	671,951.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	67,112.51

Budget Uses

Expenditure Budget	0002	67,112.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	67,112.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	67,112.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	67,112.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
0330

Taxable Value		51,041,577.00
Adopted Budget	0001	250.00

Budget Uses

Expenditure Budget	0002	250.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,623.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,623.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	250.00
Estimated Revenues Exceeding Adopted Budget	0004a	22,373.00

SIDs

Issue Type	Amount
Elementary	250.00
Total SID Requirements	250.00

Total Debt Service Requirements	0002	250.00

Budget Report
FY 2025

15 Flathead

0330 Bigfork Elem

Submit ID: 0330-53331170

61 Building Reserve Fund

Adopted Budget		0001	165,723.11

Budget Uses

Expenditure Budget		0002	165,723.11
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	80,323.11
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	80,323.11
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,400.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	73,000.00	
District Tax Levy		1110	73,000.00
District Mills		999	1.43
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.43
Total Estimated Revenues to Fund Adopted Budget		0004	165,723.11

Budget Report
FY 2025

15 Flathead

0331 Bigfork H S

Submit ID: 0331-55613992

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	357	64,089,214

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

Joint District Distribution:

(Used for county calculations)

Located - 15 Flathead	N/A	286	43,075,994
Non-located - 24 Lake	N/A	71	21,013,220

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

Certification

District Clerk: Lacey Porrovecchio

(Signature) (Date)

Chairperson, School Trustees: Paul Sandry

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

15 Flathead

0331 Bigfork H S

Submit ID: 0331-55613992

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,398,763.40	336,899.58	10%	9.91%	0.00	1,983,343.57	1,415,419.83	22.08
10 Transportation	422,300.00	84,460.00	20%	20.00%	135,960.08	55,739.97	230,599.95	3.60
11 Bus Depreciation Reserve	292,038.45	0.00	N/A	0.00%	228,305.35	0.00	63,733.10	0.99
13 Tuition	66,250.90		N/A		0.00	0.00	66,250.90	1.03
14 Retirement	492,482.00	98,496.40	20%	20.00%	55,605.60	436,876.40		
17 Adult Education	16,242.81	0.00	35%	0.00%	16,242.81	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	582,404.55	0.00	N/A	0.00%	479,819.07	2,585.48	100,000.00	1.56
29 Flexibility	103,862.41	0.00	N/A	0.00%	103,862.41	0.00	0.00	0.00
61 Building Reserve	126,267.17	0.00	N/A	0.00%	71,667.17	8,328.00	46,272.00	0.72
Total of All Funds	5,500,611.69	519,855.98			1,091,462.49	2,486,873.42	1,922,275.78	29.98

50 Debt Service **Tax Jurisdiction**								
0331	1,010,350.00	0.00	20-9-438	0.00%	6,391.16	0.00	1,003,958.84	15.67

Budget Report
FY 2025

15 Flathead

0331 Bigfork H S

Submit ID: 0331-55613992

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BIGFORK HS 9-12 357

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

A.	Direct State Aid	(I-A)	1,432,540.68
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	110,226.73
D.	At Risk Student	(I-D)	4,836.80
E.	Indian Education For All	(I-E)	8,792.91
F.	American Indian Achievement Gap	(I-F)	1,210.00
G.	Data For Achievement	(I-G)	8,418.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	75,601.89
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	24,945.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	360
B.	BASE Budget Limit	(II-B)	2,741,769.72
C.	Maximum Budget Limit	(II-C)	3,412,896.08
D.	Over-BASE Levy As Submitted on Budget	(II-D)	595,605.05
E.	Adopted Budget	(II-E)	3,337,374.77

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,803,158.35
H.	Maximum Budget Limit	(II-H)	3,489,477.28
I.	Highest Budget Without a Vote	(II-I)	3,398,763.40
J.	Highest Budget	(II-J)	3,489,477.28
K.	Highest Voted Amount	(II-K)	90,713.88
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,398,763.40

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

A.	Operating Reserve (961)	(III-A)		336,899.58
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		336,899.58

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,398,763.40
1.	BASE Budget Limit	(V-A1)	2,803,158.35	
2.	Over-BASE Budget	(V-A2)	595,605.05	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,432,540.68
1.	Direct State Aid Paid By State	(V-B1)	1,432,540.68	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		110,226.73
D.	At Risk Student	(V-D)		4,836.80
E.	Indian Education For All	(V-E)		8,792.91
F.	American Indian Achievement Gap	(V-F)		1,210.00
G.	Data For Achievement	(V-G)		8,418.06
H.	Special Education Allowable Cost Payment	(V-H)		75,601.89
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		22,669.95
1.	Actual Non-Levy Revenue	(V-J1)	22,669.95	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,138,861.33
1.	State - Guaranteed Tax Base Aid	(V-L1)	319,046.55	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	819,814.78	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,803,158.35

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		595,605.05
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		595,605.05

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.79
U.	Over-BASE Mills	(V-U)		9.29
1.	District Property Tax Levy Mills	(V-U1)	9.29	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		22.08

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

Budget Report
FY 2025

15 Flathead

0331 Bigfork H S

Submit ID: 0331-55613992

01 General Fund

Adopted Budget	0001	3,398,763.40

Budget Uses

Expenditure Budget	0002	3,398,763.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,432,540.68
Quality Educator	3111	110,226.73
At Risk Student	3112	4,836.80
Indian Education For All	3113	8,792.91
American Indian Achievement Gap	3114	1,210.00
State Special Education Allowable Cost Payment to Districts	3115	75,601.89
Data For Achievement	3116	8,418.06
State - Guaranteed Tax Base Aid	3120	319,046.55

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	20,987.46
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,682.49
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	819,814.78		
Over-BASE Levy	1110(c)	595,605.05		
District Tax Levy			1110	1,415,419.83
Total Estimated Revenues to Fund Adopted Budget			0004	3,398,763.40
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	422,300.00

Budget Uses

Expenditure Budget	0002	422,300.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	50,672.70
Contingency	0006	5,067.27
Over-Schedule	0011	366,560.03
Fund Balance for Budget	TFS48	220,420.08
Operating Reserve	0961	84,460.00
Unreserved Fund Balance Reappropriated	0970	135,960.08

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	27,869.98
State - On-Schedule Transportation Reimbursement	3210	27,869.99
District Tax Levy	1110	230,599.95
District Mills	999	3.60
Total Estimated Revenues to Fund Adopted Budget	0004	422,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

15 Flathead

0331 Bigfork H S

Submit ID: 0331-55613992

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	292,038.45

Budget Uses

Expenditure Budget	0002	292,038.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	228,305.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	228,305.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	63,733.10
District Mills	999	0.99
Total Estimated Revenues to Fund Adopted Budget	0004	292,038.45

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2010 MOTOR COACH ACTIVITY BUS	2024	55,150.00	0.00	11,030.00	11,030.00
2012 VOLVO 9700 ACTIVITY BUS	2024	86,250.00	0.00	17,250.00	17,250.00
2024 INTEGRATED CE BUS	2024	63,195.00	0.00	12,639.00	0.00
2024 LION ELECTRIC BUS	2024	187,788.75	0.00	37,557.75	0.00
2014 Bluebird Lift Bus	2023	23,000.00	4,600.00	4,600.00	4,600.00
2022 Thomas	2021	58,461.50	11,692.30	11,692.30	0.00
2020 Ford Expedition	2020	22,566.50	0.00	4,513.30	4,513.30
2018 Thomas	2018	49,711.00	9,942.20	9,942.20	9,942.20
2019 Tomas	2018	66,460.00	13,292.00	13,292.00	0.00
2016 Bluebird All American	2015	62,700.00	15,540.00	12,540.00	12,540.00
Radios in all buses, base units in schools, handhelds for admin-digital	2011	19,288.00	18,771.76	3,857.60	3,857.60
Total					63,733.10

Budget Report
FY 2025
15 Flathead
0331 Bigfork H S

Submit ID: 0331-55613992

13 Tuition Fund

Adopted Budget	0001	66,250.90

Budget Uses

Expenditure Budget	0002	66,250.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	66,250.90
District Mills	999	1.03
Total Estimated Revenues to Fund Adopted Budget	0004	66,250.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	492,482.00

Budget Uses

Expenditure Budget	0002	492,482.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	154,102.00
Operating Reserve	0961	98,496.40
Unreserved Fund Balance Reappropriated	0970	55,605.60

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	436,876.40
Total Estimated Revenues to Fund Adopted Budget	0004	492,482.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	16,242.81

Budget Uses

Expenditure Budget	0002	16,242.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,242.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,242.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,242.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	582,404.55

Budget Uses

Expenditure Budget	0002	582,404.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	479,819.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	479,819.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,585.48
District Tax Levy	1110	100,000.00
District Mills	999	1.56
Total Estimated Revenues to Fund Adopted Budget	0004	582,404.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
15 Flathead

0331 Bigfork H S

Submit ID: 0331-55613992

29 Flexibility Fund

Adopted Budget	0001	103,862.41

Budget Uses

Expenditure Budget	0002	103,862.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	103,862.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	103,862.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	103,862.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

15 Flathead

0331 Bigfork H S

Submit ID: 0331-55613992

50 Debt Service Fund

0331

Taxable Value		64,089,214.00
Adopted Budget	0001	1,010,350.00

Budget Uses

Expenditure Budget	0002	1,010,350.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,391.16
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,391.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,003,958.84
Jurisdiction Mills	999	15.67
Total Estimated Revenues to Fund Adopted Budget	0004	1,010,350.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	12/29/2015	06/30/2036	9,075,000.00	5,710,000.00	410,000.00	240,700.00	0.00
High School Bond	06/14/2016	06/30/2036	4,925,000.00	3,135,000.00	225,000.00	134,400.00	0.00
Total Bond Requirements							1,010,100.00

SIDs

Issue Type	Amount
High School	250.00
Total SID Requirements	250.00

Total Debt Service Requirements	0002	1,010,350.00

Budget Report
FY 2025
15 Flathead

0331 Bigfork H S

Submit ID: 0331-55613992

61 Building Reserve Fund

Adopted Budget		0001	126,267.17

Budget Uses

Expenditure Budget		0002	126,267.17
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	71,667.17
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	71,667.17
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	8,328.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	46,272.00	
District Tax Levy		1110	46,272.00
District Mills		999	0.72
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.72
Total Estimated Revenues to Fund Adopted Budget		0004	126,267.17

Budget Report
FY 2025

08 Chouteau

0138 Big Sandy K-12

Submit ID: 0138-86018466

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 142	* 60	8,435,362

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

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

Certification

District Clerk: Mary Merrill

(Signature) (Date)

Chairperson, School Trustees: Brad Weaver

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

08 Chouteau

0138 Big Sandy K-12

Submit ID: 0138-86018466

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,141,631.84	173,610.50	10%	8.11%	0.00	1,409,083.33	732,548.51	86.83
10 Transportation	265,000.00	53,000.00	20%	20.00%	9,266.92	66,497.60	189,235.48	22.43
11 Bus Depreciation Reserve	780,246.80	0.00	N/A	0.00%	704,393.00	9,000.00	66,853.80	7.93
13 Tuition	45,000.00		N/A		158.10	0.00	44,841.90	5.32
14 Retirement	290,000.00	44,822.87	20%	15.46%	0.00	290,000.00		
17 Adult Education	20,000.00	0.00	35%	0.00%	12,747.40	300.00	6,952.60	0.82
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	67,391.12	0.00	N/A	0.00%	15,377.80	1,584.32	50,429.00	5.98
29 Flexibility	53,988.61	0.00	N/A	0.00%	34,862.96	19,125.65	0.00	0.00
61 Building Reserve	105,348.06	0.00	N/A	0.00%	52,468.06	28,283.96	24,596.04	2.92
Total of All Funds	3,768,606.43	271,433.37			829,274.24	1,823,874.86	1,115,457.33	132.23

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

Budget Report
FY 2025

08 Chouteau

Submit ID: 0138-86018466

0138 Big Sandy K-12

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BIG SANDY K-6	111 *
M1	BIG SANDY 7-8	31 *
H1	BIG SANDY HS 9-12	60 *

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

A.	Direct State Aid	(I-A)	877,568.94
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	71,623.50
D.	At Risk Student	(I-D)	7,858.07
E.	Indian Education For All	(I-E)	4,975.26
F.	American Indian Achievement Gap	(I-F)	9,438.00
G.	Data For Achievement	(I-G)	4,763.16
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	31,607.17
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,535.06
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,552.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	15,587.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	208
B.	BASE Budget Limit	(II-B)	1,721,479.72
C.	Maximum Budget Limit	(II-C)	2,144,503.37
D.	Over-BASE Levy As Submitted on Budget	(II-D)	406,373.77
E.	Adopted Budget	(II-E)	2,127,853.49

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	85%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,717,715.25
H.	Maximum Budget Limit	(II-H)	2,129,327.55
I.	Highest Budget Without a Vote	(II-I)	2,124,089.02
J.	Highest Budget	(II-J)	2,141,631.84
K.	Highest Voted Amount	(II-K)	17,542.82
L.	Amount Approved on Ballot by Voters	(II-L)	17,542.82
M.	Adopted Budget	(II-M)	2,141,631.84

Budget Report
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Submit ID: 0138-86018466

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

A.	Operating Reserve (961)	(III-A)		173,610.50
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		173,610.50

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

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	22,395.03	9,212.14	31,607.17
B.	Special Education RSBG to Coop	7,464.54	3,070.52	10,535.06
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	11,943.83	4,913.06	16,856.89

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	948,948.50	483,615.00	1,432,563.50
		1,125,839.50	837,402.00	1,963,241.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	397,421.34	295,602.91	693,024.25
H.	Special Education in BASE@40%	11,943.83	4,913.06	16,856.89
I.	Subsidized BASE Amount	409,365.17	300,515.97	709,881.14
J.	Subsidized BASE Ratio	58%	42%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,141,631.84
1.	BASE Budget Limit	(V-A1)	1,717,715.25	
2.	Over-BASE Budget	(V-A2)	423,916.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		877,568.94
1.	Direct State Aid Paid By State	(V-B1)	877,568.94	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		71,623.50
D.	At Risk Student	(V-D)		7,858.07
E.	Indian Education For All	(V-E)		4,975.26
F.	American Indian Achievement Gap	(V-F)		9,438.00
G.	Data For Achievement	(V-G)		4,763.16

H.	Special Education Allowable Cost Payment	(V-H)		31,607.17
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,253.42
1.	Actual Non-Levy Revenue	(V-J1)	1,253.42	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		708,627.73
1.	State - Guaranteed Tax Base Aid	(V-L1)	399,995.81	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	308,631.92	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,717,715.25

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		423,916.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		423,916.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.19
T.	BASE Mills - High School	(V-T)		12.39
U.	Over-BASE Mills	(V-U)		50.25
1.	District Property Tax Levy Mills	(V-U1)	50.25	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		86.83

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

Budget Report
FY 2025

08 Chouteau

0138 Big Sandy K-12

Submit ID: 0138-86018466

01 General Fund

Adopted Budget	0001	2,141,631.84

Budget Uses

Expenditure Budget	0002	2,141,631.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	877,568.94
Quality Educator	3111	71,623.50
At Risk Student	3112	7,858.07
Indian Education For All	3113	4,975.26
American Indian Achievement Gap	3114	9,438.00
State Special Education Allowable Cost Payment to Districts	3115	31,607.17
Data For Achievement	3116	4,763.16
State - Guaranteed Tax Base Aid	3120	399,995.81

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,253.42
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	308,631.92		
Over-BASE Levy	1110(c)	423,916.59		
District Tax Levy			1110	732,548.51
Total Estimated Revenues to Fund Adopted Budget			0004	2,141,631.84
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	265,000.00

Budget Uses

Expenditure Budget	0002	265,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	59,543.27
Contingency	0006	5,954.33
Over-Schedule	0011	199,502.40
Fund Balance for Budget	TFS48	62,266.92
Operating Reserve	0961	53,000.00
Unreserved Fund Balance Reappropriated	0970	9,266.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	32,748.80
State - On-Schedule Transportation Reimbursement	3210	32,748.80
District Tax Levy	1110	189,235.48
District Mills	999	22.43
Total Estimated Revenues to Fund Adopted Budget	0004	265,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	780,246.80

Budget Uses

Expenditure Budget	0002	780,246.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	704,393.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	704,393.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	9,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	66,853.80
District Mills	999	7.93
Total Estimated Revenues to Fund Adopted Budget	0004	780,246.80

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
72 Passenger Bus	2022	91,769.00	18,353.80	18,353.80	18,353.80
2007 MCI J4500	2016	195,000.00	246,441.20	39,000.00	39,000.00
2017 Bluebird 9950	2016	95,000.00	133,000.00	19,000.00	9,500.00
REI Bus Watch Camera	2014	1,025.00	1,537.50	N/A	NA
REI Bus Watch Camera - Elemenary	2014	1,025.00	1,537.50	N/A	NA
2014 Thomas	2013	44,846.50	67,269.75	N/A	NA
2014 Thomas - Elementary	2013	44,846.50	67,269.75	N/A	NA
2010 Chevy Bluebird	2011	31,000.00	46,500.00	N/A	NA
2010 Chevy Bluebird - Elementary	2011	31,000.00	46,500.00	N/A	NA
2006 THOMAS	2005	34,375.62	51,563.43	N/A	NA
2006 Thomas Bus C 7860 - Elementary	2005	34,375.62	51,563.43	N/A	NA
2004 Thomas-Bus-F2976 - Elementary	2004	37,521.00	56,281.50	N/A	NA
BUS F 2976	2004	37,521.00	56,281.50	N/A	NA
Total					66,853.80

13 Tuition Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	158.10
Unreserved Fund Balance Reappropriated	0970	158.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	44,841.90
District Mills	999	5.32
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	290,000.00

Budget Uses

Expenditure Budget	0002	290,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44,822.87
Operating Reserve	0961	44,822.87
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	289,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	290,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,747.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,747.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	300.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,952.60
District Mills	999	0.82
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	67,391.12

Budget Uses

Expenditure Budget	0002	67,391.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,377.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,377.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,584.32
District Tax Levy	1110	50,429.00
District Mills	999	5.98
Total Estimated Revenues to Fund Adopted Budget	0004	67,391.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	53,988.61

Budget Uses

Expenditure Budget	0002	53,988.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,862.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,862.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	700.00
Other Revenue from Local Sources	1900	10,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	8,425.65
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	53,988.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

08 Chouteau

0138 Big Sandy K-12

Submit ID: 0138-86018466

61 Building Reserve Fund

Adopted Budget		0001	105,348.06

Budget Uses

Expenditure Budget		0002	105,348.06
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	52,468.06
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	52,468.06
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	28,283.96
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	24,596.04	
District Tax Levy		1110	24,596.04
District Mills		999	2.92
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.92
Total Estimated Revenues to Fund Adopted Budget		0004	105,348.06

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FY 2025

16 Gallatin

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1239 Big Sky School K-12

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 310	* 118	108,250,993

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

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

Certification

District Clerk: Corky Miller

(Signature) (Date)

Chairperson, School Trustees: Loren Bough

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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1239 Big Sky School K-12

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,918,920.39	397,249.74	10%	10.14%	26,250.35	1,980,893.65	1,911,776.39	17.66
10 Transportation	972,093.71	194,418.74	20%	20.00%	972,093.71	0.00	0.00	0.00
11 Bus Depreciation Reserve	464,737.16	0.00	N/A	0.00%	386,762.81	0.00	77,974.35	0.72
13 Tuition	342,083.55		N/A		175,594.85	0.00	166,488.70	1.54
14 Retirement	700,000.00	140,000.00	20%	20.00%	107,619.08	592,380.92		
17 Adult Education	176,363.43	61,727.20	35%	35.00%	176,363.43	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	129,982.57	0.00	N/A	0.00%	33,002.23	2,901.47	94,078.87	0.87
29 Flexibility	852.63	0.00	N/A	0.00%	852.63	0.00	0.00	0.00
61 Building Reserve	387,833.15	0.00	N/A	0.00%	200,207.15	0.00	187,626.00	1.73
Total of All Funds	7,092,866.59	793,395.68			2,078,746.24	2,576,176.04	2,437,944.31	22.52

50 Debt Service **Tax Jurisdiction**								
2009EL	2,455,550.00	0.00	20-9-438	0.00%	6,846.38	0.00	2,448,703.62	22.62

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1239 Big Sky School K-12

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	OPHIR K-8	239	*
M1	OPHIR 7-8	71	*
H1	LONE PEAK 9-12	118	*

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

A.	Direct State Aid	(I-A)	1,588,568.18
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	156,102.50
D.	At Risk Student	(I-D)	1,129.33
E.	Indian Education For All	(I-E)	10,541.64
F.	American Indian Achievement Gap	(I-F)	968.00
G.	Data For Achievement	(I-G)	10,092.24
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	82,242.27
I.	State Special Education Related-Services Payment To Coop	(I-I)	21,758.34
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	448
B.	BASE Budget Limit	(II-B)	3,127,760.09
C.	Maximum Budget Limit	(II-C)	3,901,450.82
D.	Over-BASE Levy As Submitted on Budget	(II-D)	679,550.55
E.	Adopted Budget	(II-E)	3,832,310.64

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,145,751.27
H.	Maximum Budget Limit	(II-H)	3,918,920.39
I.	Highest Budget Without a Vote	(II-I)	3,853,920.39
J.	Highest Budget	(II-J)	3,918,920.39
K.	Highest Voted Amount	(II-K)	65,000.00
L.	Amount Approved on Ballot by Voters	(II-L)	65,000.00
M.	Adopted Budget	(II-M)	3,918,920.39

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

A.	Operating Reserve (961)	(III-A)		391,892.04
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		5,357.70
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	5,357.70	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		26,250.35
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	26,250.35	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		423,500.09

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

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	58,975.63	23,266.64	82,242.27
B.	Special Education RSBG to Coop	15,564.36	6,193.98	21,758.34
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	29,816.00	11,784.25	41,600.24

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	2,073,767.30	949,398.50	3,023,165.80
		2,250,658.30	1,303,185.50	3,553,843.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	794,482.38	460,024.48	1,254,506.86
H.	Special Education in BASE@40%	29,816.00	11,784.25	41,600.24
I.	Subsidized BASE Amount	824,298.38	471,808.73	1,296,107.10
J.	Subsidized BASE Ratio	64%	36%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,918,920.39
1.	BASE Budget Limit	(V-A1)	3,145,751.27	
2.	Over-BASE Budget	(V-A2)	773,169.12	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,588,568.18
1.	Direct State Aid Paid By State	(V-B1)	1,588,568.18	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		156,102.50
D.	At Risk Student	(V-D)		1,129.33
E.	Indian Education For All	(V-E)		10,541.64
F.	American Indian Achievement Gap	(V-F)		968.00
G.	Data For Achievement	(V-G)		10,092.24

H.	Special Education Allowable Cost Payment	(V-H)		82,242.27
I.	Remaining Fund Balance Available	(V-I)		26,250.35
J.	Non-Levy Revenue and Funding Sources	(V-J)		102,630.92
	1. Actual Non-Levy Revenue	(V-J1)	102,630.92	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,167,225.84
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,167,225.84	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,145,751.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		28,618.57
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	28,618.57	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		744,550.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		773,169.12

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		6.90
T.	BASE Mills - High School	(V-T)		3.88
U.	Over-BASE Mills	(V-U)		6.88
	1. District Property Tax Levy Mills	(V-U1)	6.88	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		17.66

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

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1239 Big Sky School K-12

01 General Fund

Adopted Budget	0001	3,918,920.39

Budget Uses

Expenditure Budget	0002	3,918,920.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	26,250.35
Direct State Aid	3110	1,588,568.18
Quality Educator	3111	156,102.50
At Risk Student	3112	1,129.33
Indian Education For All	3113	10,541.64
American Indian Achievement Gap	3114	968.00
State Special Education Allowable Cost Payment to Districts	3115	82,242.27
Data For Achievement	3116	10,092.24
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	102,630.92
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	28,618.57
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,167,225.84		
Over-BASE Levy	1110(c)	744,550.55		
District Tax Levy			1110	1,911,776.39
Total Estimated Revenues to Fund Adopted Budget			0004	3,918,920.39
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	972,093.71

Budget Uses

Expenditure Budget	0002	972,093.71
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,972.21
Contingency	0006	4,597.22
Over-Schedule	0011	921,524.28
Fund Balance for Budget	TFS48	1,166,512.45
Operating Reserve	0961	194,418.74
Unreserved Fund Balance Reappropriated	0970	972,093.71

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	972,093.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	464,737.16

Budget Uses

Expenditure Budget	0002	464,737.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	386,762.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	386,762.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	77,974.35
District Mills	999	0.72
Total Estimated Revenues to Fund Adopted Budget	0004	464,737.16

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Chevy Suburban - Dark Gray	2023	61,894.00	12,378.80	12,378.80	12,378.80
Chevy Suburban - Light Grey	2023	59,526.00	11,905.20	11,905.20	11,905.20
2021 IC 3000 Yellow Bus	2021	113,911.40	68,346.84	22,782.28	22,782.28
2019 IC Integrated C E	2019	106,742.80	106,742.80	21,348.56	21,348.56
2017 IC 4DRBUC8N4HB706558 77 Passenger	2017	95,594.96	133,832.93	19,118.99	9,559.51
2014 IC CE 77 PASS BUS	2014	112,976.69	169,465.04	N/A	NA
4DRBWAAR6DB300724	2013	143,077.00	214,615.50	N/A	NA
2010 Chevrolet Express Cutaway 25 Passenger	2011	74,983.00	112,474.50	N/A	NA
Total					77,974.35

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13 Tuition Fund

Adopted Budget	0001	342,083.55

Budget Uses

Expenditure Budget	0002	342,083.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	175,594.85
Unreserved Fund Balance Reappropriated	0970	175,594.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	166,488.70
District Mills	999	1.54
Total Estimated Revenues to Fund Adopted Budget	0004	342,083.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	700,000.00

Budget Uses

Expenditure Budget	0002	700,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	247,619.08
Operating Reserve	0961	140,000.00
Unreserved Fund Balance Reappropriated	0970	107,619.08

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	592,380.92
Total Estimated Revenues to Fund Adopted Budget	0004	700,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	176,363.43

Budget Uses

Expenditure Budget	0002	176,363.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	238,090.63
Operating Reserve	0961	61,727.20
Unreserved Fund Balance Reappropriated	0970	176,363.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	176,363.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	129,982.57

Budget Uses

Expenditure Budget	0002	129,982.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33,002.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,002.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,901.47
District Tax Levy	1110	94,078.87
District Mills	999	0.87
Total Estimated Revenues to Fund Adopted Budget	0004	129,982.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	852.63

Budget Uses

Expenditure Budget	0002	852.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	852.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	852.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	852.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
16 Gallatin

Submit ID: 1239-96717828

1239 Big Sky School K-12

50 Debt Service Fund
2009EL

Taxable Value		108,250,993.00
Adopted Budget	0001	2,455,550.00

Budget Uses

Expenditure Budget	0002	2,455,550.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,846.38
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,846.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,448,703.62
Jurisdiction Mills	999	22.62
Total Estimated Revenues to Fund Adopted Budget	0004	2,455,550.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	07/30/2020	06/30/2040	8,225,000.00	6,697,250.00	323,750.00	262,220.00	300.00
High School Bond	07/30/2020	06/30/2040	15,275,000.00	12,437,750.00	601,250.00	486,980.00	300.00
High School Refunding Bond	10/29/2020	06/30/2028	841,248.00	324,576.00	103,040.00	11,798.08	300.00
Elementary Refunding Bond	10/29/2020	06/30/2028	4,873,752.00	1,880,424.00	596,960.00	68,351.92	300.00
Total Bond Requirements							2,455,550.00

Total Debt Service Requirements	0002	2,455,550.00

Budget Report
FY 2025

16 Gallatin

Submit ID: 1239-96717828

1239 Big Sky School K-12

61 Building Reserve Fund

Adopted Budget		0001	387,833.15

Budget Uses

Expenditure Budget		0002	387,833.15
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	200,207.15
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	200,207.15
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	108,346.00	
Building Reserve Permissive Levy	1110(b)	79,280.00	
District Tax Levy		1110	187,626.00
District Mills		999	1.73
Building Reserve Voted Mills		0134	1.00
Building Reserve Permissive Mills		0135	0.73
Total Estimated Revenues to Fund Adopted Budget		0004	387,833.15

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	541,730.00	5	612	216,692.00	108,346.00	108,346.00
Total						108,346.00

Budget Report
FY 2025

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-42885062

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 330	N/A	20,201,748

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

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

Certification

District Clerk: Tara Locke

(Signature) (Date)

Chairperson, School Trustees: Karen Tuscano

(Signature) (Date)

County Superintendent: Susan Metcalf

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-42885062

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,487,173.00	239,564.84	10%	9.63%	0.00	1,604,697.41	882,475.59	43.68
10 Transportation	24,060.00	4,812.00	20%	20.00%	486.14	1,386.00	22,187.86	1.10
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	117,184.00		N/A		4,456.65	0.00	112,727.35	5.58
14 Retirement	380,000.00	76,000.00	20%	20.00%	26,313.07	353,686.93		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	115,679.60	0.00	N/A	0.00%	76,741.16	1,938.44	37,000.00	1.83
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	41,239.09	0.00	N/A	0.00%	26,239.09	0.00	15,000.00	0.74
Total of All Funds	3,165,335.69	320,376.84			134,236.11	1,961,708.78	1,069,390.80	52.93

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

Budget Report
FY 2025

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-42885062

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BIG TIMBER K-6	253 *
M1	BIG TIMBER 7-8	77 *

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

A.	Direct State Aid	(I-A)	1,066,764.78
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	91,604.62
D.	At Risk Student	(I-D)	5,070.18
E.	Indian Education For All	(I-E)	8,127.90
F.	American Indian Achievement Gap	(I-F)	3,146.00
G.	Data For Achievement	(I-G)	7,781.40
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	50,031.45
I.	State Special Education Related-Services Payment To Coop	(I-I)	16,676.10
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	14,693.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	332
B.	BASE Budget Limit	(II-B)	2,065,913.30
C.	Maximum Budget Limit	(II-C)	2,572,985.47
D.	Over-BASE Levy As Submitted on Budget	(II-D)	385,529.86
E.	Adopted Budget	(II-E)	2,451,443.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,101,643.29
H.	Maximum Budget Limit	(II-H)	2,602,290.61
I.	Highest Budget Without a Vote	(II-I)	2,487,173.15
J.	Highest Budget	(II-J)	2,602,290.61
K.	Highest Voted Amount	(II-K)	115,117.46
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,487,173.00

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

A.	Operating Reserve (961)	(III-A)		239,564.84
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		239,564.84

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,487,173.00
1.	BASE Budget Limit	(V-A1)	2,101,643.29	
2.	Over-BASE Budget	(V-A2)	385,529.71	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,066,764.78
1.	Direct State Aid Paid By State	(V-B1)	1,066,764.78	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		91,604.62
D.	At Risk Student	(V-D)		5,070.18
E.	Indian Education For All	(V-E)		8,127.90
F.	American Indian Achievement Gap	(V-F)		3,146.00
G.	Data For Achievement	(V-G)		7,781.40
H.	Special Education Allowable Cost Payment	(V-H)		50,031.45
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,723.28
1.	Actual Non-Levy Revenue	(V-J1)	10,723.28	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		858,393.68
1.	State - Guaranteed Tax Base Aid	(V-L1)	361,447.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	496,945.88	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,101,643.29

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		385,529.71
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		385,529.71

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.60
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		19.08
1.	District Property Tax Levy Mills	(V-U1)	19.08	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.68

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

Budget Report
FY 2025

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-42885062

01 General Fund

Adopted Budget	0001	2,487,173.00

Budget Uses

Expenditure Budget	0002	2,487,173.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,066,764.78
Quality Educator	3111	91,604.62
At Risk Student	3112	5,070.18
Indian Education For All	3113	8,127.90
American Indian Achievement Gap	3114	3,146.00
State Special Education Allowable Cost Payment to Districts	3115	50,031.45
Data For Achievement	3116	7,781.40
State - Guaranteed Tax Base Aid	3120	361,447.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,503.28
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,220.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	496,945.88		
Over-BASE Levy	1110(c)	385,529.71		
District Tax Levy			1110	882,475.59
Total Estimated Revenues to Fund Adopted Budget			0004	2,487,173.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	24,060.00

Budget Uses

Expenditure Budget	0002	24,060.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,260.00
Contingency	0006	126.00
Over-Schedule	0011	22,674.00
Fund Balance for Budget	TFS48	5,298.14
Operating Reserve	0961	4,812.00
Unreserved Fund Balance Reappropriated	0970	486.14

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	693.00
State - On-Schedule Transportation Reimbursement	3210	693.00
District Tax Levy	1110	22,187.86
District Mills	999	1.10
Total Estimated Revenues to Fund Adopted Budget	0004	24,060.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	117,184.00

Budget Uses

Expenditure Budget	0002	117,184.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,456.65
Unreserved Fund Balance Reappropriated	0970	4,456.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	112,727.35
District Mills	999	5.58
Total Estimated Revenues to Fund Adopted Budget	0004	117,184.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-42885062

14 Retirement Fund

Adopted Budget	0001	380,000.00

Budget Uses

Expenditure Budget	0002	380,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	102,313.07
Operating Reserve	0961	76,000.00
Unreserved Fund Balance Reappropriated	0970	26,313.07

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	353,686.93
Total Estimated Revenues to Fund Adopted Budget	0004	380,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	115,679.60

Budget Uses

Expenditure Budget	0002	115,679.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	76,741.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	76,741.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,938.44
District Tax Levy	1110	37,000.00
District Mills	999	1.83
Total Estimated Revenues to Fund Adopted Budget	0004	115,679.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

49 Sweet Grass

0865 Big Timber Elem

Submit ID: 0865-42885062

61 Building Reserve Fund

Adopted Budget	0001	41,239.09

Budget Uses

Expenditure Budget	0002	41,239.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	26,239.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,239.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	0.00
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	15,000.00		
Building Reserve Permissive Levy	1110(b)	0.00		
District Tax Levy			1110	15,000.00
District Mills			999	0.74
Building Reserve Voted Mills			0134	0.74
Building Reserve Permissive Mills			0135	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	41,239.09

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	300,000.00	20	612	45,000.00	15,000.00	15,000.00
Total						15,000.00

Budget Report
FY 2025

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-11193200

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 11,436	N/A	294,739,106

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

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

Certification

District Clerk: Daniela Walsh

(Signature) (Date)

Chairperson, School Trustees: Scott McCulloch

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-11193200

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	86,930,294.17	8,693,029.42	10%	10.00%	0.00	63,230,465.76	23,699,828.41	80.39
10 Transportation	6,914,891.11	1,382,978.22	20%	20.00%	278,620.00	921,307.62	5,714,963.49	19.39
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	5,851,145.75		N/A		45,583.46	0.00	5,805,562.29	19.70
14 Retirement	14,500,000.00	2,900,000.00	20%	20.00%	1,151,447.94	13,348,552.06		
17 Adult Education	676,000.00	236,600.00	35%	35.00%	1,926.45	5,000.00	669,073.55	2.27
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,539,356.97	0.00	N/A	0.00%	1,274,812.88	64,544.09	1,200,000.00	4.07
29 Flexibility	2,959,271.50	0.00	N/A	0.00%	2,818,206.50	141,065.00	0.00	0.00
61 Building Reserve	5,836,728.70	0.00	N/A	0.00%	4,563,658.70	724,644.13	548,425.87	1.86
Total of All Funds	126,207,688.20	13,212,607.64			10,134,255.93	78,435,578.66	37,637,853.61	127.68

50 Debt Service **Tax Jurisdiction**								
ELBond	10,291,996.84	1,700,713.56	20-9-438	16.52%	0.00	563,000.00	9,728,996.84	33.01

Budget Report
FY 2025

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-11193200

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BILLINGS K-6	8,770 *
M1	BILLINGS 7-8	2,666 *

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

A.	Direct State Aid	(I-A)	33,887,134.82
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,174,140.49
D.	At Risk Student	(I-D)	527,501.88
E.	Indian Education For All	(I-E)	281,668.68
F.	American Indian Achievement Gap	(I-F)	391,556.00
G.	Data For Achievement	(I-G)	269,660.88
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,346,913.38
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	889,260.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11,437
B.	BASE Budget Limit	(II-B)	68,339,550.23
C.	Maximum Budget Limit	(II-C)	85,179,704.88
D.	Over-BASE Levy As Submitted on Budget	(II-D)	16,567,300.65
E.	Adopted Budget	(II-E)	85,179,704.88

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	69,978,322.66
H.	Maximum Budget Limit	(II-H)	87,148,499.69
I.	Highest Budget Without a Vote	(II-I)	86,930,294.17
J.	Highest Budget	(II-J)	87,148,499.69
K.	Highest Voted Amount	(II-K)	218,205.52
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	86,930,294.17

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

A.	Operating Reserve (961)	(III-A)		8,693,029.42
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		8,693,029.42

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		86,930,294.17
1.	BASE Budget Limit	(V-A1)	69,978,322.66	
2.	Over-BASE Budget	(V-A2)	16,951,971.51	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		33,887,134.82
1.	Direct State Aid Paid By State	(V-B1)	33,887,134.82	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,174,140.49
D.	At Risk Student	(V-D)		527,501.88
E.	Indian Education For All	(V-E)		281,668.68
F.	American Indian Achievement Gap	(V-F)		391,556.00
G.	Data For Achievement	(V-G)		269,660.88
H.	Special Education Allowable Cost Payment	(V-H)		3,346,913.38
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		104,783.23
1.	Actual Non-Levy Revenue	(V-J1)	104,783.23	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		27,994,963.30
1.	State - Guaranteed Tax Base Aid	(V-L1)	21,022,106.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	6,972,856.90	
M.	**Subtotal of BASE Budget Revenue	(V-M)		69,978,322.66

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		225,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	225,000.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		16,726,971.51
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		16,951,971.51

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.64
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		56.75
1.	District Property Tax Levy Mills	(V-U1)	56.75	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		80.39

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

Budget Report
FY 2025

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-11193200

01 General Fund

Adopted Budget	0001	86,930,294.17

Budget Uses

Expenditure Budget	0002	86,930,294.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	33,887,134.82
Quality Educator	3111	3,174,140.49
At Risk Student	3112	527,501.88
Indian Education For All	3113	281,668.68
American Indian Achievement Gap	3114	391,556.00
State Special Education Allowable Cost Payment to Districts	3115	3,346,913.38
Data For Achievement	3116	269,660.88
State - Guaranteed Tax Base Aid	3120	21,022,106.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	104,299.36
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	483.87
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	225,000.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	6,972,856.90		
Over-BASE Levy	1110(c)	16,726,971.51		
District Tax Levy			1110	23,699,828.41
Total Estimated Revenues to Fund Adopted Budget			0004	86,930,294.17
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	6,914,891.11

Budget Uses

Expenditure Budget	0002	6,914,891.11
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	905,557.62
Contingency	0006	0.00
Over-Schedule	0011	6,009,333.49
Fund Balance for Budget	TFS48	1,661,598.22
Operating Reserve	0961	1,382,978.22
Unreserved Fund Balance Reappropriated	0970	278,620.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	15,750.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	452,778.81
State - On-Schedule Transportation Reimbursement	3210	452,778.81
District Tax Levy	1110	5,714,963.49
District Mills	999	19.39
Total Estimated Revenues to Fund Adopted Budget	0004	6,914,891.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-11193200

13 Tuition Fund

Adopted Budget	0001	5,851,145.75

Budget Uses

Expenditure Budget	0002	5,851,145.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,583.46
Unreserved Fund Balance Reappropriated	0970	45,583.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,805,562.29
District Mills	999	19.70
Total Estimated Revenues to Fund Adopted Budget	0004	5,851,145.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-11193200

14 Retirement Fund

Adopted Budget	0001	14,500,000.00

Budget Uses

Expenditure Budget	0002	14,500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,051,447.94
Operating Reserve	0961	2,900,000.00
Unreserved Fund Balance Reappropriated	0970	1,151,447.94

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	13,348,552.06
Total Estimated Revenues to Fund Adopted Budget	0004	14,500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	676,000.00

Budget Uses

Expenditure Budget	0002	676,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	238,526.45
Operating Reserve	0961	236,600.00
Unreserved Fund Balance Reappropriated	0970	1,926.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	5,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	669,073.55
District Mills	999	2.27
Total Estimated Revenues to Fund Adopted Budget	0004	676,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	2,539,356.97

Budget Uses

Expenditure Budget	0002	2,539,356.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,274,812.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,274,812.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	64,544.09
District Tax Levy	1110	1,200,000.00
District Mills	999	4.07
Total Estimated Revenues to Fund Adopted Budget	0004	2,539,356.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2,959,271.50

Budget Uses

Expenditure Budget	0002	2,959,271.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,818,206.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,818,206.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	141,065.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,959,271.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-11193200

50 Debt Service Fund

ELBond

Taxable Value		294,739,106.00
Adopted Budget	0001	10,291,996.84

Budget Uses

Expenditure Budget	0002	9,728,996.84
Add To Fund Balance	0003	563,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,763,342.01
Fund Balance In Sinking Fund	0960	9,063,228.45
Operating Reserve	0961	1,700,713.56
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	563,000.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,728,996.84
Jurisdiction Mills	999	33.01
Total Estimated Revenues to Fund Adopted Budget	0004	10,291,996.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	02/01/2011	06/15/2027	2,000,000.00	427,481.22	58,569.81	0.00	800.00
Elementary Bond	02/01/2011	06/15/2027	2,420,000.00	517,252.25	70,869.48	0.00	800.00
Elementary Bond	07/12/2012	06/15/2032	4,540,000.00	1,877,940.13	115,642.58	0.00	800.00
Elementary Bond	07/12/2012	06/15/2032	4,553,502.00	1,883,521.61	115,986.51	56,463.44	800.00
Elementary Bond	09/29/2015	06/30/2035	33,000,000.00	0.00	1,585,000.00	79,250.00	800.00
Elementary Bond	02/04/2020	06/15/2035	8,400,000.00	6,055,000.00	510,000.00	198,200.00	800.00
Elementary Refunding Bond	04/29/2021	06/15/2034	56,835,000.00	48,975,000.00	5,030,000.00	1,004,814.06	800.00
Elementary Refunding Bond	04/29/2021	06/15/2035	24,470,000.00	22,800,000.00	435,000.00	462,800.96	800.00
Total Bond Requirements							9,728,996.84
Total Debt Service Requirements						0002	9,728,996.84

Budget Report
FY 2025

56 Yellowstone

0965 Billings Elem

Submit ID: 0965-11193200

61 Building Reserve Fund

Adopted Budget		0001	5,836,728.70

Budget Uses

Expenditure Budget		0002	5,836,728.70
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	4,563,658.70
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	4,563,658.70
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	724,644.13
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	548,425.87	
District Tax Levy		1110	548,425.87
District Mills		999	1.86
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.86
Total Estimated Revenues to Fund Adopted Budget		0004	5,836,728.70

Budget Report
FY 2025

56 Yellowstone

0966 Billings H S

Submit ID: 0966-01671120

Due Dates:

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

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	5,684	369,641,630

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

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

Certification

District Clerk: Daniela Walsh

(Signature) (Date)

Chairperson, School Trustees: Scott McCulloch

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

56 Yellowstone

0966 Billings H S

Submit ID: 0966-01671120

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	48,997,693.42	4,899,769.34	10%	10.00%	0.00	35,891,681.43	13,106,011.99	35.46
10 Transportation	3,163,367.69	632,673.54	20%	20.00%	28,108.35	455,515.84	2,679,743.50	7.25
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,700,110.40		N/A		337,833.93	0.00	1,362,276.47	3.69
14 Retirement	7,500,000.00	1,500,000.00	20%	20.00%	451,558.30	7,048,441.70		
17 Adult Education	1,597,395.85	559,088.55	35%	35.00%	267,153.42	150,000.00	1,180,242.43	3.19
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,907,441.68	0.00	N/A	0.00%	770,393.29	37,589.39	1,099,459.00	2.97
29 Flexibility	3,286,142.13	0.00	N/A	0.00%	2,879,984.00	406,158.13	0.00	0.00
61 Building Reserve	1,552,159.49	0.00	N/A	0.00%	908,729.49	327,556.11	315,873.89	0.85
Total of All Funds	69,704,310.66	7,591,531.43			5,643,760.78	44,316,942.60	19,743,607.28	53.41

50 Debt Service **Tax Jurisdiction**								
HSBond	861,735.57	505,930.41	20-9-438	58.71%	0.00	495,000.00	366,735.57	0.92

Budget Report
FY 2025

56 Yellowstone

0966 Billings H S

Submit ID: 0966-01671120

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BILLINGS HS 9-12 5,684 *

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

A.	Direct State Aid	(I-A)	20,687,866.26
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,384,618.16
D.	At Risk Student	(I-D)	149,745.46
E.	Indian Education For All	(I-E)	139,996.92
F.	American Indian Achievement Gap	(I-F)	146,410.00
G.	Data For Achievement	(I-G)	134,028.72
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,267,238.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	903,170.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5,713
B.	BASE Budget Limit	(II-B)	38,965,500.63
C.	Maximum Budget Limit	(II-C)	48,560,060.79
D.	Over-BASE Levy As Submitted on Budget	(II-D)	8,243,496.06
E.	Adopted Budget	(II-E)	47,275,485.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	40,754,197.36
H.	Maximum Budget Limit	(II-H)	50,770,856.54
I.	Highest Budget Without a Vote	(II-I)	48,997,693.42
J.	Highest Budget	(II-J)	50,770,856.54
K.	Highest Voted Amount	(II-K)	1,773,163.12
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	48,997,693.42

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

A.	Operating Reserve (961)	(III-A)		4,899,769.34
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		4,899,769.34

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		48,997,693.42
1.	BASE Budget Limit	(V-A1)	40,754,197.36	
2.	Over-BASE Budget	(V-A2)	8,243,496.06	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		20,687,866.26
1.	Direct State Aid Paid By State	(V-B1)	20,687,866.26	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,384,618.16
D.	At Risk Student	(V-D)		149,745.46
E.	Indian Education For All	(V-E)		139,996.92
F.	American Indian Achievement Gap	(V-F)		146,410.00
G.	Data For Achievement	(V-G)		134,028.72
H.	Special Education Allowable Cost Payment	(V-H)		1,267,238.64
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		96,060.07
1.	Actual Non-Levy Revenue	(V-J1)	96,060.07	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		16,748,233.13
1.	State - Guaranteed Tax Base Aid	(V-L1)	11,885,717.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,862,515.93	
M.	**Subtotal of BASE Budget Revenue	(V-M)		40,754,197.36

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		8,243,496.06
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,243,496.06

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.16
U.	Over-BASE Mills	(V-U)		22.30
1.	District Property Tax Levy Mills	(V-U1)	22.30	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.46

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

01 General Fund

Adopted Budget	0001	48,997,693.42

Budget Uses

Expenditure Budget	0002	48,997,693.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	20,687,866.26
Quality Educator	3111	1,384,618.16
At Risk Student	3112	149,745.46
Indian Education For All	3113	139,996.92
American Indian Achievement Gap	3114	146,410.00
State Special Education Allowable Cost Payment to Districts	3115	1,267,238.64
Data For Achievement	3116	134,028.72
State - Guaranteed Tax Base Aid	3120	11,885,717.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	96,060.07
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,862,515.93		
Over-BASE Levy	1110(c)	8,243,496.06		
District Tax Levy			1110	13,106,011.99
Total Estimated Revenues to Fund Adopted Budget			0004	48,997,693.42
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,163,367.69

Budget Uses

Expenditure Budget	0002	3,163,367.69
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	455,515.84
Contingency	0006	0.00
Over-Schedule	0011	2,707,851.85
Fund Balance for Budget	TFS48	660,781.89
Operating Reserve	0961	632,673.54
Unreserved Fund Balance Reappropriated	0970	28,108.35

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	227,757.92
State - On-Schedule Transportation Reimbursement	3210	227,757.92
District Tax Levy	1110	2,679,743.50
District Mills	999	7.25
Total Estimated Revenues to Fund Adopted Budget	0004	3,163,367.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	1,700,110.40

Budget Uses

Expenditure Budget	0002	1,700,110.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	337,833.93
Unreserved Fund Balance Reappropriated	0970	337,833.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,362,276.47
District Mills	999	3.69
Total Estimated Revenues to Fund Adopted Budget	0004	1,700,110.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone

0966 Billings H S

Submit ID: 0966-01671120

14 Retirement Fund

Adopted Budget	0001	7,500,000.00

Budget Uses

Expenditure Budget	0002	7,500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,951,558.30
Operating Reserve	0961	1,500,000.00
Unreserved Fund Balance Reappropriated	0970	451,558.30

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	7,048,441.70
Total Estimated Revenues to Fund Adopted Budget	0004	7,500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	1,597,395.85

Budget Uses

Expenditure Budget	0002	1,597,395.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	826,241.97
Operating Reserve	0961	559,088.55
Unreserved Fund Balance Reappropriated	0970	267,153.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	150,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,180,242.43
District Mills	999	3.19
Total Estimated Revenues to Fund Adopted Budget	0004	1,597,395.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	1,907,441.68

Budget Uses

Expenditure Budget	0002	1,907,441.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	770,393.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	770,393.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	37,589.39
District Tax Levy	1110	1,099,459.00
District Mills	999	2.97
Total Estimated Revenues to Fund Adopted Budget	0004	1,907,441.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3,286,142.13

Budget Uses

Expenditure Budget	0002	3,286,142.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,879,984.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,879,984.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	406,158.13
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,286,142.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone

0966 Billings H S

Submit ID: 0966-01671120

50 Debt Service Fund

HSBond

Taxable Value		398,744,676.00
Adopted Budget	0001	861,735.57

Budget Uses

Expenditure Budget	0002	366,735.57
Add To Fund Balance	0003	495,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,947,468.17
Fund Balance In Sinking Fund	0960	8,441,537.76
Operating Reserve	0961	505,930.41
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	495,000.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	366,735.57
Jurisdiction Mills	999	0.92
Total Estimated Revenues to Fund Adopted Budget	0004	861,735.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	02/01/2011	06/15/2027	7,580,000.00	1,620,153.46	221,979.64	0.00	800.00
High School Bond	07/12/2012	06/15/2032	3,780,000.00	1,563,569.82	96,283.93	46,872.00	800.00
Total Bond Requirements							366,735.57
Total Debt Service Requirements						0002	366,735.57

Budget Report
FY 2025

56 Yellowstone

0966 Billings H S

Submit ID: 0966-01671120

61 Building Reserve Fund

Adopted Budget		0001	1,552,159.49

Budget Uses

Expenditure Budget		0002	1,552,159.49
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	908,729.49
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	908,729.49
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	327,556.11
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	315,873.89	
District Tax Levy		1110	315,873.89
District Mills		999	0.85
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.85
Total Estimated Revenues to Fund Adopted Budget		0004	1,552,159.49

Budget Report
FY 2025

44 Rosebud

0789 Birney Elem

Submit ID: 0789-66873921

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	9	N/A	331,019

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

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

Certification

District Clerk: Marge Hamilton

(Signature) (Date)

Chairperson, School Trustees: Austin Marchant

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

44 Rosebud

0789 Birney Elem

Submit ID: 0789-66873921

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	109,320.48	10,932.05	10%	10.00%	9,608.16	87,826.00	11,886.32	35.90
10 Transportation	12,000.00	2,400.00	20%	20.00%	334.09	11,665.91	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,000.00	2,400.00	20%	20.00%	1,894.52	10,105.48		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,212.28	0.00	N/A	0.00%	1,119.04	93.24	0.00	0.00
29 Flexibility	38.05	0.00	N/A	0.00%	38.05	0.00	0.00	0.00
61 Building Reserve	25,440.94	0.00	N/A	0.00%	25,440.94	0.00	0.00	0.00
Total of All Funds	160,011.75	15,732.05			38,434.80	109,690.63	11,886.32	35.90

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

Budget Report
FY 2025

44 Rosebud

0789 Birney Elem

Submit ID: 0789-66873921

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BIRNEY K-8 9

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

A.	Direct State Aid	(I-A)	51,726.30
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,728.10
D.	At Risk Student	(I-D)	1,438.53
E.	Indian Education For All	(I-E)	221.67
F.	American Indian Achievement Gap	(I-F)	726.00
G.	Data For Achievement	(I-G)	212.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,429.47
I.	State Special Education Related-Services Payment To Coop	(I-I)	476.46
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,380.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	9
B.	BASE Budget Limit	(II-B)	101,158.71
C.	Maximum Budget Limit	(II-C)	124,131.61
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,161.77
E.	Adopted Budget	(II-E)	105,320.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	101,093.40
H.	Maximum Budget Limit	(II-H)	124,904.24
I.	Highest Budget Without a Vote	(II-I)	112,829.77
J.	Highest Budget	(II-J)	124,904.24
K.	Highest Voted Amount	(II-K)	12,074.47
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	109,320.48

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

A.	Operating Reserve (961)	(III-A)		10,932.05
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		9,608.16
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	9,608.16	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		20,540.21

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		109,320.48
1.	BASE Budget Limit	(V-A1)	101,093.40	
2.	Over-BASE Budget	(V-A2)	8,227.08	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		51,726.30
1.	Direct State Aid Paid By State	(V-B1)	51,726.30	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,728.10
D.	At Risk Student	(V-D)		1,438.53
E.	Indian Education For All	(V-E)		221.67
F.	American Indian Achievement Gap	(V-F)		726.00
G.	Data For Achievement	(V-G)		212.22
H.	Special Education Allowable Cost Payment	(V-H)		1,429.47
I.	Remaining Fund Balance Available	(V-I)		9,608.16
J.	Non-Levy Revenue and Funding Sources	(V-J)		13,094.71
1.	Actual Non-Levy Revenue	(V-J1)	13,094.71	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		18,908.24
1.	State - Guaranteed Tax Base Aid	(V-L1)	15,249.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	3,659.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		101,093.40

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		8,227.08
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,227.08

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		11.05
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.85
1.	District Property Tax Levy Mills	(V-U1)	24.85	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.90

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

01 General Fund

Adopted Budget	0001	109,320.48

Budget Uses

Expenditure Budget	0002	109,320.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	9,608.16
Direct State Aid	3110	51,726.30
Quality Educator	3111	3,728.10
At Risk Student	3112	1,438.53
Indian Education For All	3113	221.67
American Indian Achievement Gap	3114	726.00
State Special Education Allowable Cost Payment to Districts	3115	1,429.47
Data For Achievement	3116	212.22
State - Guaranteed Tax Base Aid	3120	15,249.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,740.82
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	305.73
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	10,048.16
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	3,659.24		
Over-BASE Levy	1110(c)	8,227.08		
District Tax Levy			1110	11,886.32
Total Estimated Revenues to Fund Adopted Budget			0004	109,320.48
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	12,000.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	2,734.09
Operating Reserve	0961	2,400.00
Unreserved Fund Balance Reappropriated	0970	334.09

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,665.91
State - On-Schedule Transportation Reimbursement	3210	6,000.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025
44 Rosebud

0789 Birney Elem

Submit ID: 0789-66873921

14 Retirement Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,294.52
Operating Reserve	0961	2,400.00
Unreserved Fund Balance Reappropriated	0970	1,894.52

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	10,105.48
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	1,212.28

Budget Uses

Expenditure Budget	0002	1,212.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,119.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,119.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	93.24
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,212.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	38.05

Budget Uses

Expenditure Budget	0002	38.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	38.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

44 Rosebud

0789 Birney Elem

Submit ID: 0789-66873921

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

44 Rosebud

0789 Birney Elem

Submit ID: 0789-66873921

61 Building Reserve Fund

Adopted Budget	0001	25,440.94

Budget Uses

Expenditure Budget	0002	25,440.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	25,440.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,440.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,440.94

Budget Report
FY 2025

11 Dawson

0215 Bloomfield Elem

Submit ID: 0215-30757052

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 10	N/A	863,047

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

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

Certification

District Clerk: Stacy Whitmer

(Signature) (Date)

Chairperson, School Trustees: Shawn Walker

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

11 Dawson

Submit ID: 0215-30757052

0215 Bloomfield Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	139,701.77	13,970.18	10%	10.00%	3,781.95	85,024.63	50,895.19	58.97
10 Transportation	939.55	187.91	20%	20.00%	751.64	0.00	187.91	0.22
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	4,422.59		N/A		4,422.59	0.00	0.00	0.00
14 Retirement	10,500.00	2,100.00	20%	20.00%	4,450.81	6,049.19		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	570.94	0.00	N/A	0.00%	471.66	99.28	0.00	0.00
29 Flexibility	618,776.76	0.00	N/A	0.00%	618,776.76	0.00	0.00	0.00
61 Building Reserve	16,100.00	0.00	N/A	0.00%	0.00	12,880.00	3,220.00	3.73
Total of All Funds	791,011.61	16,258.09			632,655.41	104,053.10	54,303.10	62.92

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

Budget Report
FY 2025

11 Dawson

Submit ID: 0215-30757052

0215 Bloomfield Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BLOOMFIELD K-8 10 *

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

A.	Direct State Aid	(I-A)	54,544.73
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,346.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	246.30
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	235.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,270.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	423.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	907.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	10
B.	BASE Budget Limit	(II-B)	100,934.23
C.	Maximum Budget Limit	(II-C)	125,614.56
D.	Over-BASE Levy As Submitted on Budget	(II-D)	33,376.46
E.	Adopted Budget	(II-E)	134,310.69

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	107,637.60
H.	Maximum Budget Limit	(II-H)	132,635.36
I.	Highest Budget Without a Vote	(II-I)	139,701.77
J.	Highest Budget	(II-J)	139,701.77
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	139,701.77

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

A.	Operating Reserve (961)	(III-A)		13,970.18
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,781.95
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,781.95	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		17,752.13

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		139,701.77
1.	BASE Budget Limit	(V-A1)	107,637.60	
2.	Over-BASE Budget	(V-A2)	32,064.17	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		54,544.73
1.	Direct State Aid Paid By State	(V-B1)	54,544.73	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,346.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		246.30
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		235.80
H.	Special Education Allowable Cost Payment	(V-H)		1,270.64
I.	Remaining Fund Balance Available	(V-I)		3,781.95
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,348.42
1.	Actual Non-Levy Revenue	(V-J1)	1,348.42	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		38,621.76
1.	State - Guaranteed Tax Base Aid	(V-L1)	19,790.74	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	18,831.02	
M.	**Subtotal of BASE Budget Revenue	(V-M)		107,637.60

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		32,064.17
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		32,064.17

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.82
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		37.15
1.	District Property Tax Levy Mills	(V-U1)	37.15	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		58.97

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

01 General Fund

Adopted Budget	0001	139,701.77

Budget Uses

Expenditure Budget	0002	139,701.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,781.95
Direct State Aid	3110	54,544.73
Quality Educator	3111	7,346.00
At Risk Student	3112	0.00
Indian Education For All	3113	246.30
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	1,270.64
Data For Achievement	3116	235.80
State - Guaranteed Tax Base Aid	3120	19,790.74

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,348.42
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	18,831.02		
Over-BASE Levy	1110(c)	32,064.17		
District Tax Levy			1110	50,895.19
Total Estimated Revenues to Fund Adopted Budget			0004	139,701.77
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	939.55

Budget Uses

Expenditure Budget	0002	939.55
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	939.55
Fund Balance for Budget	TFS48	939.55
Operating Reserve	0961	187.91
Unreserved Fund Balance Reappropriated	0970	751.64

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	187.91
District Mills	999	0.22
Total Estimated Revenues to Fund Adopted Budget	0004	939.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025
11 Dawson
0215 Bloomfield Elem

Submit ID: 0215-30757052

13 Tuition Fund

Adopted Budget	0001	4,422.59

Budget Uses

Expenditure Budget	0002	4,422.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,422.59
Unreserved Fund Balance Reappropriated	0970	4,422.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,422.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
11 Dawson

0215 Bloomfield Elem

Submit ID: 0215-30757052

14 Retirement Fund

Adopted Budget	0001	10,500.00

Budget Uses

Expenditure Budget	0002	10,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,550.81
Operating Reserve	0961	2,100.00
Unreserved Fund Balance Reappropriated	0970	4,450.81

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,049.19
Total Estimated Revenues to Fund Adopted Budget	0004	10,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	570.94

Budget Uses

Expenditure Budget	0002	570.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	471.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	471.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	99.28
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	570.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
11 Dawson

Submit ID: 0215-30757052

0215 Bloomfield Elem

29 Flexibility Fund

Adopted Budget	0001	618,776.76

Budget Uses

Expenditure Budget	0002	618,776.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	618,776.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	618,776.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	618,776.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

11 Dawson

Submit ID: 0215-30757052

0215 Bloomfield Elem

61 Building Reserve Fund

Adopted Budget		0001	16,100.00

Budget Uses

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

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,880.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,220.00	
District Tax Levy		1110	3,220.00
District Mills		999	3.73
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.73
Total Estimated Revenues to Fund Adopted Budget		0004	16,100.00

Budget Report
FY 2025

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-26398052

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 186	N/A	6,757,616

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

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

Certification

District Clerk: Roger Heimbigner

(Signature) (Date)

Chairperson, School Trustees: Leslie Friedel

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-26398052

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,408,892.48	137,993.97	10%	9.79%	0.00	984,634.03	424,258.45	62.80
10 Transportation	53,000.00	6,696.26	20%	12.63%	0.00	12,000.00	41,000.00	6.07
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	118,185.00		N/A		3,699.97	0.00	114,485.03	16.94
14 Retirement	147,921.00	29,584.20	20%	20.00%	47,767.91	100,153.09		
17 Adult Education	31,912.00	11,169.20	35%	35.00%	26,486.78	0.00	5,425.22	0.80
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	43,166.83	0.00	N/A	0.00%	42,116.19	1,050.64	0.00	0.00
29 Flexibility	6.69	0.00	N/A	0.00%	6.69	0.00	0.00	0.00
61 Building Reserve	206,652.97	0.00	N/A	0.00%	170,642.97	23,010.00	13,000.00	1.92
Total of All Funds	2,009,736.97	185,443.63			290,720.51	1,120,847.76	598,168.70	88.53

50 Debt Service **Tax Jurisdiction**								
3	3,500.00	0.00	20-9-438	0.00%	1,119.16	0.00	2,380.84	0.35

Budget Report
FY 2025

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-26398052

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BLUE CREEK K-6 186 *

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

A.	Direct State Aid	(I-A)	549,194.93
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	80,806.00
D.	At Risk Student	(I-D)	1,773.25
E.	Indian Education For All	(I-E)	4,581.18
F.	American Indian Achievement Gap	(I-F)	1,452.00
G.	Data For Achievement	(I-G)	4,385.88
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	42,417.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,529.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	12,730.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	191
B.	BASE Budget Limit	(II-B)	1,118,835.69
C.	Maximum Budget Limit	(II-C)	1,395,835.68
D.	Over-BASE Levy As Submitted on Budget	(II-D)	269,798.62
E.	Adopted Budget	(II-E)	1,388,634.31

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,139,093.86
H.	Maximum Budget Limit	(II-H)	1,415,986.75
I.	Highest Budget Without a Vote	(II-I)	1,408,892.48
J.	Highest Budget	(II-J)	1,415,986.75
K.	Highest Voted Amount	(II-K)	7,094.27
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,408,892.48

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

A.	Operating Reserve (961)	(III-A)		137,993.97
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		137,993.97

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,408,892.48
1.	BASE Budget Limit	(V-A1)	1,139,093.86	
2.	Over-BASE Budget	(V-A2)	269,798.62	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		549,194.93
1.	Direct State Aid Paid By State	(V-B1)	549,194.93	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		80,806.00
D.	At Risk Student	(V-D)		1,773.25
E.	Indian Education For All	(V-E)		4,581.18
F.	American Indian Achievement Gap	(V-F)		1,452.00
G.	Data For Achievement	(V-G)		4,385.88
H.	Special Education Allowable Cost Payment	(V-H)		42,417.62
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,888.07
1.	Actual Non-Levy Revenue	(V-J1)	8,888.07	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		445,594.93
1.	State - Guaranteed Tax Base Aid	(V-L1)	291,135.10	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	154,459.83	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,139,093.86

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		269,798.62
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		269,798.62

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.87
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		39.93
1.	District Property Tax Levy Mills	(V-U1)	39.93	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		62.80

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

Budget Report
FY 2025

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-26398052

01 General Fund

Adopted Budget	0001	1,408,892.48

Budget Uses

Expenditure Budget	0002	1,408,892.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	549,194.93
Quality Educator	3111	80,806.00
At Risk Student	3112	1,773.25
Indian Education For All	3113	4,581.18
American Indian Achievement Gap	3114	1,452.00
State Special Education Allowable Cost Payment to Districts	3115	42,417.62
Data For Achievement	3116	4,385.88
State - Guaranteed Tax Base Aid	3120	291,135.10

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,000.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	888.07
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	154,459.83		
Over-BASE Levy	1110(c)	269,798.62		
District Tax Levy			1110	424,258.45
Total Estimated Revenues to Fund Adopted Budget			0004	1,408,892.48
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	53,000.00

Budget Uses

Expenditure Budget	0002	53,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	12,000.00
Contingency	0006	0.00
Over-Schedule	0011	41,000.00
Fund Balance for Budget	TFS48	6,696.26
Operating Reserve	0961	6,696.26
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,000.00
State - On-Schedule Transportation Reimbursement	3210	6,000.00
District Tax Levy	1110	41,000.00
District Mills	999	6.07
Total Estimated Revenues to Fund Adopted Budget	0004	53,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-26398052

13 Tuition Fund

Adopted Budget	0001	118,185.00

Budget Uses

Expenditure Budget	0002	118,185.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,699.97
Unreserved Fund Balance Reappropriated	0970	3,699.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	114,485.03
District Mills	999	16.94
Total Estimated Revenues to Fund Adopted Budget	0004	118,185.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	147,921.00

Budget Uses

Expenditure Budget	0002	147,921.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	77,352.11
Operating Reserve	0961	29,584.20
Unreserved Fund Balance Reappropriated	0970	47,767.91

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	100,153.09
Total Estimated Revenues to Fund Adopted Budget	0004	147,921.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	31,912.00

Budget Uses

Expenditure Budget	0002	31,912.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37,655.98
Operating Reserve	0961	11,169.20
Unreserved Fund Balance Reappropriated	0970	26,486.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,425.22
District Mills	999	0.80
Total Estimated Revenues to Fund Adopted Budget	0004	31,912.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	43,166.83

Budget Uses

Expenditure Budget	0002	43,166.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	42,116.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	42,116.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,050.64
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	43,166.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6.69

Budget Uses

Expenditure Budget	0002	6.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

3

Taxable Value		6,757,616.00
Adopted Budget	0001	3,500.00

Budget Uses

Expenditure Budget	0002	3,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,119.16
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,119.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,380.84
Jurisdiction Mills	999	0.35
Total Estimated Revenues to Fund Adopted Budget	0004	3,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type	Amount
Elementary	3,500.00
Total SID Requirements	3,500.00

Total Debt Service Requirements	0002	3,500.00

Budget Report
FY 2025

56 Yellowstone

0968 Blue Creek Elem

Submit ID: 0968-26398052

61 Building Reserve Fund

Adopted Budget		0001	206,652.97

Budget Uses

Expenditure Budget		0002	206,652.97
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	170,642.97
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	170,642.97
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	23,010.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,000.00	
District Tax Levy		1110	13,000.00
District Mills		999	1.92
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.92
Total Estimated Revenues to Fund Adopted Budget		0004	206,652.97

Budget Report
FY 2025

32 Missoula

0590 Bonner Elem

Submit ID: 0590-05457565

Due Dates:

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

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 363	N/A	8,277,682

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

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

Certification

District Clerk: Carrie Ruff

(Signature) (Date)

Chairperson, School Trustees: Laurie Gendrow

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

32 Missoula

0590 Bonner Elem

Submit ID: 0590-05457565

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,834,935.94	285,740.34	10%	10.08%	18,031.59	2,228,296.21	588,608.14	71.11
10 Transportation	365,395.00	73,079.00	20%	20.00%	16,422.75	38,845.34	310,126.91	37.47
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	143,682.57		N/A		0.57	0.00	143,682.00	17.36
14 Retirement	433,825.00	86,765.00	20%	20.00%	36,896.02	396,928.98		
17 Adult Education	29,142.35	0.00	35%	0.00%	29,142.35	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	84,509.19	0.00	N/A	0.00%	20,184.97	2,241.60	62,082.62	7.50
29 Flexibility	9,865.90	0.00	N/A	0.00%	9,865.90	0.00	0.00	0.00
61 Building Reserve	175,115.29	0.00	N/A	0.00%	119,085.29	37,390.51	18,639.49	2.25
Total of All Funds	4,076,471.24	445,584.34			249,629.44	2,703,702.64	1,123,139.16	135.69

50 Debt Service **Tax Jurisdiction**								
32-0590	33,800.57	17,018.83	20-9-438	50.35%	22,077.65	0.00	11,722.92	1.42

Budget Report
FY 2025

32 Missoula

0590 Bonner Elem

Submit ID: 0590-05457565

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BONNER K-6	281	*
M1	BONNER 7-8	82	*

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

A.	Direct State Aid	(I-A)	1,164,313.64
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	124,430.22
D.	At Risk Student	(I-D)	14,115.57
E.	Indian Education For All	(I-E)	8,940.69
F.	American Indian Achievement Gap	(I-F)	4,356.00
G.	Data For Achievement	(I-G)	8,559.54
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	127,664.37
I.	State Special Education Related-Services Payment To Coop	(I-I)	18,529.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	33,636.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	373
B.	BASE Budget Limit	(II-B)	2,444,993.85
C.	Maximum Budget Limit	(II-C)	3,053,443.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	388,078.94
E.	Adopted Budget	(II-E)	2,833,072.79

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,430,326.54
H.	Maximum Budget Limit	(II-H)	3,038,988.26
I.	Highest Budget Without a Vote	(II-I)	2,818,405.48
J.	Highest Budget	(II-J)	3,038,988.26
K.	Highest Voted Amount	(II-K)	220,582.78
L.	Amount Approved on Ballot by Voters	(II-L)	16,530.46
M.	Adopted Budget	(II-M)	2,834,935.94

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

A.	Operating Reserve (961)	(III-A)		283,493.59
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,246.75
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,246.75	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		18,031.59
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	18,031.59	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		303,771.93

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,834,935.94
1.	BASE Budget Limit	(V-A1)	2,430,326.54	
2.	Over-BASE Budget	(V-A2)	404,609.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,164,313.64
1.	Direct State Aid Paid By State	(V-B1)	1,164,313.64	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		124,430.22
D.	At Risk Student	(V-D)		14,115.57
E.	Indian Education For All	(V-E)		8,940.69
F.	American Indian Achievement Gap	(V-F)		4,356.00
G.	Data For Achievement	(V-G)		8,559.54
H.	Special Education Allowable Cost Payment	(V-H)		127,664.37
I.	Remaining Fund Balance Available	(V-I)		18,031.59
J.	Non-Levy Revenue and Funding Sources	(V-J)		28,187.90
1.	Actual Non-Levy Revenue	(V-J1)	28,187.90	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		931,727.02
1.	State - Guaranteed Tax Base Aid	(V-L1)	747,728.28	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	183,998.74	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,430,326.54

Funding The Over-BASE Budget:

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

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		404,609.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		404,609.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.23
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		48.88
1.	District Property Tax Levy Mills	(V-U1)	48.88	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		71.11

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

Budget Report
FY 2025

32 Missoula

0590 Bonner Elem

Submit ID: 0590-05457565

01 General Fund

Adopted Budget	0001	2,834,935.94

Budget Uses

Expenditure Budget	0002	2,834,935.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	18,031.59
Direct State Aid	3110	1,164,313.64
Quality Educator	3111	124,430.22
At Risk Student	3112	14,115.57
Indian Education For All	3113	8,940.69
American Indian Achievement Gap	3114	4,356.00
State Special Education Allowable Cost Payment to Districts	3115	127,664.37
Data For Achievement	3116	8,559.54
State - Guaranteed Tax Base Aid	3120	747,728.28

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	27,927.92
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	259.98
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

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

Budget Report
FY 2025

32 Missoula

0590 Bonner Elem

Submit ID: 0590-05457565

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

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

Other Non-levy Revenue

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

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	183,998.74		
Over-BASE Levy	1110(c)	404,609.40		
District Tax Levy			1110	588,608.14
Total Estimated Revenues to Fund Adopted Budget			0004	2,834,935.94
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	365,395.00

Budget Uses

Expenditure Budget	0002	365,395.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	35,345.34
Contingency	0006	3,500.00
Over-Schedule	0011	326,549.66
Fund Balance for Budget	TFS48	89,501.75
Operating Reserve	0961	73,079.00
Unreserved Fund Balance Reappropriated	0970	16,422.75

Estimated Funding Sources

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

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,422.67
State - On-Schedule Transportation Reimbursement	3210	19,422.67
District Tax Levy	1110	310,126.91
District Mills	999	37.47
Total Estimated Revenues to Fund Adopted Budget	0004	365,395.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

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

Estimated Funding Sources

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

Budget Report
FY 2025

32 Missoula

0590 Bonner Elem

Submit ID: 0590-05457565

13 Tuition Fund

Adopted Budget	0001	143,682.57

Budget Uses

Expenditure Budget	0002	143,682.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.57
Unreserved Fund Balance Reappropriated	0970	0.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	143,682.00
District Mills	999	17.36
Total Estimated Revenues to Fund Adopted Budget	0004	143,682.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0590 Bonner Elem

Submit ID: 0590-05457565

14 Retirement Fund

Adopted Budget	0001	433,825.00

Budget Uses

Expenditure Budget	0002	433,694.29
Add To Fund Balance	0003	130.71
Fund Balance for Budget	TFS48	123,661.02
Operating Reserve	0961	86,765.00
Unreserved Fund Balance Reappropriated	0970	36,896.02

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	396,928.98
Total Estimated Revenues to Fund Adopted Budget	0004	433,825.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0590 Bonner Elem

Submit ID: 0590-05457565

17 Adult Education Fund

Adopted Budget	0001	29,142.35

Budget Uses

Expenditure Budget	0002	29,142.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,142.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,142.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	29,142.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

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

Estimated Funding Sources

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

Reimbursements

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

28 Technology Fund

Adopted Budget	0001	84,509.19

Budget Uses

Expenditure Budget	0002	84,509.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	20,184.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,184.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,241.60
District Tax Levy	1110	62,082.62
District Mills	999	7.50
Total Estimated Revenues to Fund Adopted Budget	0004	84,509.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	9,865.90

Budget Uses

Expenditure Budget	0002	9,865.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,865.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,865.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,865.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0590 Bonner Elem

Submit ID: 0590-05457565

50 Debt Service Fund

32-0590

Taxable Value		8,277,682.00
Adopted Budget	0001	33,800.57

Budget Uses

Expenditure Budget	0002	33,800.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	39,096.48
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	17,018.83
Unreserved Fund Balance Reappropriated	0970	22,077.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,722.92
Jurisdiction Mills	999	1.42
Total Estimated Revenues to Fund Adopted Budget	0004	33,800.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	09/01/2015	06/15/2030	346,000.00	127,321.45	24,600.47	9,172.80	27.30
Total Bond Requirements							33,800.57
Total Debt Service Requirements						0002	33,800.57

Budget Report
FY 2025

32 Missoula

0590 Bonner Elem

Submit ID: 0590-05457565

61 Building Reserve Fund

Adopted Budget		0001	175,115.29

Budget Uses

Expenditure Budget		0002	175,115.29
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	119,085.29
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	119,085.29
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	37,390.51
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,639.49	
District Tax Levy		1110	18,639.49
District Mills		999	2.25
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.25
Total Estimated Revenues to Fund Adopted Budget		0004	175,115.29

Budget Report
FY 2025

22 Jefferson

0456 Boulder Elem

Submit ID: 0456-95733008

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	228	N/A	6,043,551

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Britton Mann

(Signature) (Date)

Chairperson, School Trustees: Matt Strozewski

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

22 Jefferson

0456 Boulder Elem

Submit ID: 0456-95733008

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,862,068.20	99,489.61	10%	5.34%	0.00	1,463,283.45	398,784.75	65.99
10 Transportation	262,259.30	32,827.53	20%	12.52%	0.00	41,400.48	220,858.82	36.54
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	240,844.00		N/A		4,695.91	0.00	236,148.09	39.07
14 Retirement	320,727.18	26,359.91	20%	8.22%	0.00	320,727.18		
17 Adult Education	20,228.08	7,079.83	35%	35.00%	4,148.25	0.00	16,079.83	2.66
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	42,269.47	0.00	N/A	0.00%	5,787.01	1,482.46	35,000.00	5.79
29 Flexibility	17,204.84	0.00	N/A	0.00%	7,204.84	10,000.00	0.00	0.00
61 Building Reserve	58,191.41	0.00	N/A	0.00%	18,111.41	26,455.92	13,624.08	2.25
Total of All Funds	2,823,792.48	165,756.88			39,947.42	1,863,349.49	920,495.57	152.30

50 Debt Service								
Tax Jurisdiction								
sd7	0.00	0.00	20-9-438	0.00%	280.95	0.00	0.00	0.00

Budget Report
FY 2025

22 Jefferson

0456 Boulder Elem

Submit ID: 0456-95733008

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BOULDER K-6	171
M1	BOULDER 7-8	57

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	765,245.23
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	78,418.55
D.	At Risk Student	(I-D)	7,994.84
E.	Indian Education For All	(I-E)	5,615.64
F.	American Indian Achievement Gap	(I-F)	3,630.00
G.	Data For Achievement	(I-G)	5,376.24
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	94,176.51
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,070.32
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	21,043.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	228
B.	BASE Budget Limit	(II-B)	1,580,725.11
C.	Maximum Budget Limit	(II-C)	1,987,147.08
D.	Over-BASE Levy As Submitted on Budget	(II-D)	254,791.29
E.	Adopted Budget	(II-E)	1,851,516.40

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,607,276.91
H.	Maximum Budget Limit	(II-H)	2,013,416.61
I.	Highest Budget Without a Vote	(II-I)	1,862,068.20
J.	Highest Budget	(II-J)	2,013,416.61
K.	Highest Voted Amount	(II-K)	151,348.41
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,862,068.20

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		99,489.61
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		99,489.61

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,862,068.20
1.	BASE Budget Limit	(V-A1)	1,607,276.91	
2.	Over-BASE Budget	(V-A2)	254,791.29	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		765,245.23
1.	Direct State Aid Paid By State	(V-B1)	765,245.23	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		78,418.55
D.	At Risk Student	(V-D)		7,994.84
E.	Indian Education For All	(V-E)		5,615.64
F.	American Indian Achievement Gap	(V-F)		3,630.00
G.	Data For Achievement	(V-G)		5,376.24
H.	Special Education Allowable Cost Payment	(V-H)		94,176.51
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,371.75
1.	Actual Non-Levy Revenue	(V-J1)	1,371.75	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		645,448.15
1.	State - Guaranteed Tax Base Aid	(V-L1)	501,454.69	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	143,993.46	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,607,276.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		254,791.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		254,791.29

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.83
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		42.16
1.	District Property Tax Levy Mills	(V-U1)	42.16	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		65.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

22 Jefferson

0456 Boulder Elem

Submit ID: 0456-95733008

01 General Fund

Adopted Budget	0001	1,862,068.20

Budget Uses

Expenditure Budget	0002	1,862,068.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	765,245.23
Quality Educator	3111	78,418.55
At Risk Student	3112	7,994.84
Indian Education For All	3113	5,615.64
American Indian Achievement Gap	3114	3,630.00
State Special Education Allowable Cost Payment to Districts	3115	94,176.51
Data For Achievement	3116	5,376.24
State - Guaranteed Tax Base Aid	3120	501,454.69

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,371.75
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	143,993.46		
Over-BASE Levy	1110(c)	254,791.29		
District Tax Levy			1110	398,784.75
Total Estimated Revenues to Fund Adopted Budget			0004	1,862,068.20
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	262,259.30

Budget Uses

Expenditure Budget	0002	262,259.30
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	37,636.80
Contingency	0006	3,763.68
Over-Schedule	0011	220,858.82
Fund Balance for Budget	TFS48	32,827.53
Operating Reserve	0961	32,827.53
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,700.24
State - On-Schedule Transportation Reimbursement	3210	20,700.24
District Tax Levy	1110	220,858.82
District Mills	999	36.54
Total Estimated Revenues to Fund Adopted Budget	0004	262,259.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	240,844.00

Budget Uses

Expenditure Budget	0002	240,844.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,695.91
Unreserved Fund Balance Reappropriated	0970	4,695.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	236,148.09
District Mills	999	39.07
Total Estimated Revenues to Fund Adopted Budget	0004	240,844.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	320,727.18

Budget Uses

Expenditure Budget	0002	320,727.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,359.91
Operating Reserve	0961	26,359.91
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	320,727.18
Total Estimated Revenues to Fund Adopted Budget	0004	320,727.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	20,228.08

Budget Uses

Expenditure Budget	0002	20,228.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,228.08
Operating Reserve	0961	7,079.83
Unreserved Fund Balance Reappropriated	0970	4,148.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,079.83
District Mills	999	2.66
Total Estimated Revenues to Fund Adopted Budget	0004	20,228.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	42,269.47

Budget Uses

Expenditure Budget	0002	42,269.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,787.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,787.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,482.46
District Tax Levy	1110	35,000.00
District Mills	999	5.79
Total Estimated Revenues to Fund Adopted Budget	0004	42,269.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	17,204.84

Budget Uses

Expenditure Budget	0002	17,204.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,204.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,204.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	10,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,204.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

22 Jefferson

0456 Boulder Elem

Submit ID: 0456-95733008

50 Debt Service Fund

sd7

Taxable Value		6,043,551.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	280.95
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	280.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	280.95

Budget Report
FY 2025

22 Jefferson

0456 Boulder Elem

Submit ID: 0456-95733008

61 Building Reserve Fund

Adopted Budget		0001	58,191.41

Budget Uses

Expenditure Budget		0002	58,191.41
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	18,111.41
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	18,111.41
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	26,455.92
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,624.08	
District Tax Levy		1110	13,624.08
District Mills		999	2.25
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.25
Total Estimated Revenues to Fund Adopted Budget		0004	58,191.41

Budget Report
FY 2025

21 Hill

0425 Box Elder Elem

Submit ID: 0425-82677430

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	310	N/A	1,526,739

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Angel Colbry

(Signature) (Date)

Chairperson, School Trustees: Calvin Jilot

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

21 Hill

0425 Box Elder Elem

Submit ID: 0425-82677430

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,106,807.56	159,404.50	10%	7.57%	0.00	2,069,911.70	36,895.86	24.08
10 Transportation	170,000.00	7,624.53	20%	4.49%	0.00	66,000.00	104,000.00	68.12
11 Bus Depreciation Reserve	340,360.82	0.00	N/A	0.00%	242,130.82	0.00	98,230.00	64.34
13 Tuition	5,000.00		N/A		5,000.54	0.00	0.00	0.00
14 Retirement	557,103.23	95,649.23	20%	17.17%	0.00	557,103.23		
17 Adult Education	3,500.00	1,225.00	35%	35.00%	2,138.11	0.00	1,361.89	0.89
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,867.75	0.00	N/A	0.00%	1,924.55	1,943.20	0.00	0.00
29 Flexibility	40.28	0.00	N/A	0.00%	40.28	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	3,186,679.64	263,903.26			251,234.30	2,694,958.13	240,487.75	157.43

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

21 Hill

0425 Box Elder Elem

Submit ID: 0425-82677430

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BOX ELDER K-6	251
M1	BOX ELDER 7-8	59

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	996,471.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	122,127.25
D.	At Risk Student	(I-D)	32,673.47
E.	Indian Education For All	(I-E)	7,635.30
F.	American Indian Achievement Gap	(I-F)	70,906.00
G.	Data For Achievement	(I-G)	7,309.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	54,426.56
I.	State Special Education Related-Services Payment To Coop	(I-I)	16,411.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	32,324.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	309
B.	BASE Budget Limit	(II-B)	2,023,700.88
C.	Maximum Budget Limit	(II-C)	2,496,067.07
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,023,700.88

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,106,807.56
H.	Maximum Budget Limit	(II-H)	2,595,158.84
I.	Highest Budget Without a Vote	(II-I)	2,106,807.56
J.	Highest Budget	(II-J)	2,595,158.84
K.	Highest Voted Amount	(II-K)	488,351.28
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,106,807.56

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		159,404.50
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		159,404.50

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,106,807.56
1.	BASE Budget Limit	(V-A1)	2,106,807.56	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		996,471.40
1.	Direct State Aid Paid By State	(V-B1)	996,471.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		122,127.25
D.	At Risk Student	(V-D)		32,673.47
E.	Indian Education For All	(V-E)		7,635.30
F.	American Indian Achievement Gap	(V-F)		70,906.00
G.	Data For Achievement	(V-G)		7,309.80
H.	Special Education Allowable Cost Payment	(V-H)		54,426.56
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		815,257.78
1.	State - Guaranteed Tax Base Aid	(V-L1)	778,361.92	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	36,895.86	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,106,807.56

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.08
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.08

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

21 Hill

0425 Box Elder Elem

Submit ID: 0425-82677430

01 General Fund

Adopted Budget	0001	2,106,807.56

Budget Uses

Expenditure Budget	0002	2,106,807.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	996,471.40
Quality Educator	3111	122,127.25
At Risk Student	3112	32,673.47
Indian Education For All	3113	7,635.30
American Indian Achievement Gap	3114	70,906.00
State Special Education Allowable Cost Payment to Districts	3115	54,426.56
Data For Achievement	3116	7,309.80
State - Guaranteed Tax Base Aid	3120	778,361.92

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2025
21 Hill
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	36,895.86		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	36,895.86
Total Estimated Revenues to Fund Adopted Budget			0004	2,106,807.56
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	170,000.00

Budget Uses

Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	60,000.00
Contingency	0006	6,000.00
Over-Schedule	0011	104,000.00
Fund Balance for Budget	TFS48	7,624.53
Operating Reserve	0961	7,624.53
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	33,000.00
State - On-Schedule Transportation Reimbursement	3210	33,000.00
District Tax Levy	1110	104,000.00
District Mills	999	68.12
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

21 Hill

0425 Box Elder Elem

Submit ID: 0425-82677430

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	340,360.82

Budget Uses

Expenditure Budget	0002	340,360.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	242,130.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	242,130.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	98,230.00
District Mills	999	64.34
Total Estimated Revenues to Fund Adopted Budget	0004	340,360.82

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 GM Micro Bird 4X4	2022	46,000.00	18,400.00	9,200.00	9,200.00
2ND Bluebird All American	2022	57,250.00	22,900.00	11,450.00	11,450.00
Bluebird All American	2022	57,250.00	22,900.00	11,450.00	11,450.00
2022 Bluebird T3 FE 4004S	2021	57,250.00	34,350.00	11,450.00	11,450.00
2022 Bluebird T3 FE 4004S #2	2021	57,250.00	34,350.00	11,450.00	11,450.00
2021 Bluebird bus	2020	55,750.00	44,600.00	11,150.00	11,150.00
Blue Bird All American T3FE	2019	51,750.00	62,100.00	10,350.00	10,350.00
Blue Bird All American T3RE	2019	81,750.00	98,100.00	16,350.00	16,350.00
Blue Bird	2018	53,800.00	75,320.00	10,760.00	5,380.00
2017 Bluebird All American	2016	54,500.00	81,750.00	N/A	NA
2014 Blue Bird All American Bus	2014	52,150.00	78,225.00	N/A	NA
2014 International Bus	2014	58,426.41	87,639.62	N/A	NA
2011 Blue Bird	2011	48,850.00	73,275.00	N/A	NA
1999 Chevrolet Bus	2010	5,485.00	8,227.50	N/A	NA
2008 BLUE BIRD ALL AMERICAN	2008	46,922.50	70,383.75	N/A	NA
2005 BLUE BIRD	2005	41,500.00	62,250.00	N/A	NA
Total					98,230.00

Budget Report
FY 2025
21 Hill
0425 Box Elder Elem

Submit ID: 0425-82677430

13 Tuition Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,000.54
Unreserved Fund Balance Reappropriated	0970	5,000.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.54

Budget Report
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21 Hill

0425 Box Elder Elem

Submit ID: 0425-82677430

14 Retirement Fund

Adopted Budget	0001	557,103.23

Budget Uses

Expenditure Budget	0002	557,103.23
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	95,649.23
Operating Reserve	0961	95,649.23
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	557,103.23
Total Estimated Revenues to Fund Adopted Budget	0004	557,103.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
21 Hill

0425 Box Elder Elem

Submit ID: 0425-82677430

17 Adult Education Fund

Adopted Budget	0001	3,500.00

Budget Uses

Expenditure Budget	0002	3,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,363.11
Operating Reserve	0961	1,225.00
Unreserved Fund Balance Reappropriated	0970	2,138.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,361.89
District Mills	999	0.89
Total Estimated Revenues to Fund Adopted Budget	0004	3,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,867.75

Budget Uses

Expenditure Budget	0002	3,867.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,924.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,924.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,943.20
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,867.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	40.28

Budget Uses

Expenditure Budget	0002	40.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

21 Hill

0425 Box Elder Elem

Submit ID: 0425-82677430

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2025

21 Hill

0426 Box Elder H S

Submit ID: 0426-99577847

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	107	1,526,739

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Angel Colbry

(Signature) (Date)

Chairperson, School Trustees: Calvin Jilot

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

21 Hill

0426 Box Elder H S

Submit ID: 0426-99577847

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,112,681.84	76,786.65	10%	6.90%	0.00	1,092,798.32	19,883.52	13.12
10 Transportation	145,000.00	27,634.18	20%	19.06%	0.00	66,000.00	79,000.00	51.74
11 Bus Depreciation Reserve	361,039.41	0.00	N/A	0.00%	262,809.41	0.00	98,230.00	64.34
13 Tuition	5,000.00		N/A		4,954.24	0.00	45.76	0.03
14 Retirement	264,122.64	320.74	20%	0.12%	0.00	264,122.64		
17 Adult Education	5,000.00	875.00	35%	17.50%	3,842.13	0.00	1,157.87	0.76
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,041.26	0.00	N/A	0.00%	1,014.98	1,026.28	0.00	0.00
29 Flexibility	8.60	0.00	N/A	0.00%	8.60	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,894,893.75	105,616.57			272,629.36	1,423,947.24	198,317.15	129.99

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

21 Hill

0426 Box Elder H S

Submit ID: 0426-99577847

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BOX ELDER HS 9-12 107 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	543,094.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	48,667.25
D.	At Risk Student	(I-D)	10,500.46
E.	Indian Education For All	(I-E)	2,635.41
F.	American Indian Achievement Gap	(I-F)	23,958.00
G.	Data For Achievement	(I-G)	2,523.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	35,927.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,294.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	32,274.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	109
B.	BASE Budget Limit	(II-B)	1,067,266.02
C.	Maximum Budget Limit	(II-C)	1,322,776.46
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,067,266.02

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,112,681.84
H.	Maximum Budget Limit	(II-H)	1,380,410.20
I.	Highest Budget Without a Vote	(II-I)	1,112,681.84
J.	Highest Budget	(II-J)	1,380,410.20
K.	Highest Voted Amount	(II-K)	267,728.36
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,112,681.84

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		76,786.65
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		76,786.65

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,112,681.84
1.	BASE Budget Limit	(V-A1)	1,112,681.84	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		543,094.50
1.	Direct State Aid Paid By State	(V-B1)	543,094.50	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		48,667.25
D.	At Risk Student	(V-D)		10,500.46
E.	Indian Education For All	(V-E)		2,635.41
F.	American Indian Achievement Gap	(V-F)		23,958.00
G.	Data For Achievement	(V-G)		2,523.06
H.	Special Education Allowable Cost Payment	(V-H)		35,927.76
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,057.00
1.	Actual Non-Levy Revenue	(V-J1)	2,057.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		443,318.40
1.	State - Guaranteed Tax Base Aid	(V-L1)	423,434.88	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	19,883.52	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,112,681.84

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.12
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		13.12

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

21 Hill

0426 Box Elder H S

Submit ID: 0426-99577847

01 General Fund

Adopted Budget	0001	1,112,681.84

Budget Uses

Expenditure Budget	0002	1,112,681.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	543,094.50
Quality Educator	3111	48,667.25
At Risk Student	3112	10,500.46
Indian Education For All	3113	2,635.41
American Indian Achievement Gap	3114	23,958.00
State Special Education Allowable Cost Payment to Districts	3115	35,927.76
Data For Achievement	3116	2,523.06
State - Guaranteed Tax Base Aid	3120	423,434.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,057.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2025
21 Hill

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Submit ID: 0426-99577847

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	19,883.52		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	19,883.52
Total Estimated Revenues to Fund Adopted Budget			0004	1,112,681.84
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	145,000.00

Budget Uses

Expenditure Budget	0002	145,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	60,000.00
Contingency	0006	6,000.00
Over-Schedule	0011	79,000.00
Fund Balance for Budget	TFS48	27,634.18
Operating Reserve	0961	27,634.18
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	33,000.00
State - On-Schedule Transportation Reimbursement	3210	33,000.00
District Tax Levy	1110	79,000.00
District Mills	999	51.74
Total Estimated Revenues to Fund Adopted Budget	0004	145,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

21 Hill

0426 Box Elder H S

Submit ID: 0426-99577847

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	361,039.41

Budget Uses

Expenditure Budget	0002	361,039.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	262,809.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	262,809.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	98,230.00
District Mills	999	64.34
Total Estimated Revenues to Fund Adopted Budget	0004	361,039.41

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 GM Micro Bird 4X4	2022	46,000.00	18,400.00	9,200.00	9,200.00
2ND Bluebird All American	2022	57,250.00	22,900.00	11,450.00	11,450.00
Bluebird All American	2022	57,250.00	22,900.00	11,450.00	11,450.00
2022 Bluebird T3 FE #2	2021	57,250.00	34,350.00	11,450.00	11,450.00
2022 Bluebird T3FE	2021	57,250.00	34,350.00	11,450.00	11,450.00
2020 Bluebird bus	2020	55,750.00	44,600.00	11,150.00	11,150.00
Blue Bird All American T3FE	2019	51,750.00	62,100.00	10,350.00	10,350.00
Blue Bird All American T3RE	2019	81,750.00	98,100.00	16,350.00	16,350.00
Blue Bird	2018	53,800.00	75,320.00	10,760.00	5,380.00
2017 Bluebird All American	2016	54,500.00	81,750.00	N/A	NA
2014 Blue Bird All American Bus	2014	52,150.00	78,225.00	N/A	NA
2014 International Bus	2014	58,426.40	87,639.60	N/A	NA
2011 Blue Bird	2011	48,850.00	73,275.00	N/A	NA
1999 Chevrolet Bus	2010	5,485.00	8,227.50	N/A	NA
2008 BLUE BIRD ALL AMERICAN	2008	46,922.50	70,383.75	N/A	NA
2005 Bluebird	2005	41,500.00	62,250.00	N/A	NA
Total					98,230.00

Budget Report
FY 2025
21 Hill
0426 Box Elder H S

Submit ID: 0426-99577847

13 Tuition Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,954.24
Unreserved Fund Balance Reappropriated	0970	4,954.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	45.76
District Mills	999	0.03
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	264,122.64

Budget Uses

Expenditure Budget	0002	264,122.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	320.74
Operating Reserve	0961	320.74
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	264,122.64
Total Estimated Revenues to Fund Adopted Budget	0004	264,122.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

21 Hill

0426 Box Elder H S

Submit ID: 0426-99577847

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,717.13
Operating Reserve	0961	875.00
Unreserved Fund Balance Reappropriated	0970	3,842.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,157.87
District Mills	999	0.76
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,041.26

Budget Uses

Expenditure Budget	0002	2,041.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,014.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,014.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,026.28
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,041.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	8.60

Budget Uses

Expenditure Budget	0002	8.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

21 Hill

0426 Box Elder H S

Submit ID: 0426-99577847

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-34070210

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 4,862	N/A	354,949,106

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: LACY CLARK

(Signature) (Date)

Chairperson, School Trustees: GREG NEIL

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

16 Gallatin

Submit ID: 0350-34070210

0350 Bozeman Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	37,167,925.00	3,716,793.78	10%	10.00%	0.00	21,313,982.84	15,853,942.16	44.67
10 Transportation	3,553,602.00	710,720.40	20%	20.00%	297,637.18	488,957.34	2,767,007.48	7.80
11 Bus Depreciation Reserve	327,740.00	0.00	N/A	0.00%	327,240.25	499.75	0.00	0.00
13 Tuition	640,991.00		N/A		338,398.60	0.00	302,592.40	0.85
14 Retirement	6,200,000.00	1,240,000.00	20%	20.00%	576,554.75	5,623,445.25		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	875,988.00	0.00	N/A	0.00%	152,560.38	28,940.14	694,487.48	1.96
29 Flexibility	67,883.00	0.00	N/A	0.00%	0.00	67,883.00	0.00	0.00
61 Building Reserve	7,558,318.00	0.00	N/A	0.00%	3,601,085.46	87,502.23	3,869,730.31	10.91
Total of All Funds	56,392,447.00	5,667,514.18			5,293,476.62	27,611,210.55	23,487,759.83	66.19

50 Debt Service **Tax Jurisdiction**								
2006	5,655,800.00	0.00	20-9-438	0.00%	862,256.00	4,000.00	4,789,544.00	13.49

Budget Report
FY 2025

16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-34070210

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BOZEMAN K-6	3,727 *
M1	BOZEMAN 7-8	1,135 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	14,486,451.49
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,293,134.75
D.	At Risk Student	(I-D)	76,843.86
E.	Indian Education For All	(I-E)	119,751.06
F.	American Indian Achievement Gap	(I-F)	34,848.00
G.	Data For Achievement	(I-G)	114,645.96
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,560,266.25
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	149,077.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	4,840
B.	BASE Budget Limit	(II-B)	28,852,913.02
C.	Maximum Budget Limit	(II-C)	35,996,164.01
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,143,250.98
E.	Adopted Budget	(II-E)	35,996,164.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	29,750,131.50
H.	Maximum Budget Limit	(II-H)	37,167,925.03
I.	Highest Budget Without a Vote	(II-I)	36,921,987.97
J.	Highest Budget	(II-J)	37,167,925.03
K.	Highest Voted Amount	(II-K)	245,937.06
L.	Amount Approved on Ballot by Voters	(II-L)	250,000.00
M.	Adopted Budget	(II-M)	37,167,925.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		3,373,170.23
B.	TIF Operating Reserve (962)	(III-B)		343,622.27
C.	Excess Reserves	(III-C)		1.28
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1.28	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		3,716,793.78

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		37,167,925.00
1.	BASE Budget Limit	(V-A1)	29,750,131.50	
2.	Over-BASE Budget	(V-A2)	7,417,793.50	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		14,486,451.49
1.	Direct State Aid Paid By State	(V-B1)	14,486,451.49	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,293,134.75
D.	At Risk Student	(V-D)		76,843.86
E.	Indian Education For All	(V-E)		119,751.06
F.	American Indian Achievement Gap	(V-F)		34,848.00
G.	Data For Achievement	(V-G)		114,645.96
H.	Special Education Allowable Cost Payment	(V-H)		1,560,266.25
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		84,481.18
1.	Actual Non-Levy Revenue	(V-J1)	84,481.18	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		11,979,708.95
1.	State - Guaranteed Tax Base Aid	(V-L1)	3,543,560.29	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	8,436,148.66	
M.	**Subtotal of BASE Budget Revenue	(V-M)		29,750,131.50

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		7,417,793.50
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		7,417,793.50

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.77
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		20.90
1.	District Property Tax Levy Mills	(V-U1)	20.90	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		44.67

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-34070210

01 General Fund

Adopted Budget	0001	37,167,925.00

Budget Uses

Expenditure Budget	0002	37,167,925.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	343,622.27

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	14,486,451.49
Quality Educator	3111	1,293,134.75
At Risk Student	3112	76,843.86
Indian Education For All	3113	119,751.06
American Indian Achievement Gap	3114	34,848.00
State Special Education Allowable Cost Payment to Districts	3115	1,560,266.25
Data For Achievement	3116	114,645.96
State - Guaranteed Tax Base Aid	3120	3,543,560.29

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	84,481.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	8,436,148.66		
Over-BASE Levy	1110(c)	7,417,793.50		
District Tax Levy			1110	15,853,942.16
Total Estimated Revenues to Fund Adopted Budget			0004	37,167,925.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2025

16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-34070210

10 Transportation Fund

Adopted Budget	0001	3,553,602.00

Budget Uses

Expenditure Budget	0002	3,553,602.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	443,143.04
Contingency	0006	44,314.30
Over-Schedule	0011	3,066,144.66
Fund Balance for Budget	TFS48	1,008,357.58
Operating Reserve	0961	710,720.40
Unreserved Fund Balance Reappropriated	0970	297,637.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	243,728.67
State - On-Schedule Transportation Reimbursement	3210	243,728.67
District Tax Levy	1110	2,767,007.48
District Mills	999	7.80
Total Estimated Revenues to Fund Adopted Budget	0004	3,553,602.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	327,740.00

Budget Uses

Expenditure Budget	0002	327,740.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	327,240.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	327,240.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	499.75
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	327,740.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2005 Blue Bird	2005	41,750.00	62,625.00	N/A	NA
Total					0.00

Budget Report
FY 2025
16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-34070210

13 Tuition Fund

Adopted Budget	0001	640,991.00

Budget Uses

Expenditure Budget	0002	640,991.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	338,398.60
Unreserved Fund Balance Reappropriated	0970	338,398.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	302,592.40
District Mills	999	0.85
Total Estimated Revenues to Fund Adopted Budget	0004	640,991.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	6,200,000.00

Budget Uses

Expenditure Budget	0002	6,200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,816,554.75
Operating Reserve	0961	1,240,000.00
Unreserved Fund Balance Reappropriated	0970	576,554.75

Estimated Funding Sources

Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	5,621,945.25
Total Estimated Revenues to Fund Adopted Budget	0004	6,200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	875,988.00

Budget Uses

Expenditure Budget	0002	875,988.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	152,560.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	152,560.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.28
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	27,439.86
District Tax Levy	1110	694,487.48
District Mills	999	1.96
Total Estimated Revenues to Fund Adopted Budget	0004	875,988.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-34070210

29 Flexibility Fund

Adopted Budget	0001	67,883.00

Budget Uses

Expenditure Budget	0002	67,883.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.91
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	3,922.60
State - Advanced Opportunity Aid	3770	63,959.49
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	67,883.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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0350 Bozeman Elem

Submit ID: 0350-34070210

50 Debt Service Fund

2006

Taxable Value		354,949,106.00
Adopted Budget	0001	5,655,800.00

Budget Uses

Expenditure Budget	0002	5,655,800.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	862,256.00
Fund Balance for Budget	TFS48	-32,082.72
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	862,256.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,789,544.00
Jurisdiction Mills	999	13.49
Total Estimated Revenues to Fund Adopted Budget	0004	5,655,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	07/30/2012	06/01/2032	10,000,000.00	4,055,000.00	515,000.00	137,100.00	500.00
Elementary Refunding Bond	08/20/2014	06/01/2026	6,745,000.00	985,000.00	960,000.00	58,350.00	500.00
Elementary Refunding Bond	08/20/2014	06/30/2026	2,755,000.00	415,000.00	400,000.00	24,450.00	500.00
Elementary Refunding Bond	03/05/2015	06/01/2028	8,935,000.00	3,700,000.00	1,105,000.00	188,600.00	500.00
Elementary Bond	01/21/2016	06/30/2036	21,500,000.00	13,235,000.00	1,075,000.00	575,300.00	500.00
Elementary Refunding Bond	05/26/2022	06/01/2030	9,075,000.00	7,680,000.00	170,000.00	314,000.00	500.00

Total Bond Requirements 5,525,800.00

SIDs

Issue Type	Amount
Elementary	130,000.00

Total SID Requirements 130,000.00

Total Debt Service Requirements 0002 5,655,800.00

Budget Report
FY 2025

16 Gallatin

0350 Bozeman Elem

Submit ID: 0350-34070210

61 Building Reserve Fund

Adopted Budget	0001	7,558,318.00

Budget Uses

Expenditure Budget	0002	7,558,318.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,601,085.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,601,085.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	4,000.54
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	83,501.69
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	3,405,832.00	
Building Reserve Permissive Levy	1110(b)	463,898.31	
District Tax Levy		1110	3,869,730.31
District Mills		999	10.91
Building Reserve Voted Mills		0134	9.60
Building Reserve Permissive Mills		0135	1.31
Total Estimated Revenues to Fund Adopted Budget		0004	7,558,318.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2019	12,000,000.00	6	612	8,927,036.30	2,000,000.00	2,000,000.00
05/02/2023	1,405,832.89	0	611	1,428,678.00	1,405,832.89	1,405,832.00
Total						3,405,832.00

Budget Report
FY 2025

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-13881840

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	2,831	432,722,400

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: LACY CLARK

(Signature) (Date)

Chairperson, School Trustees: GREG NEIL

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-13881840

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	25,120,017.00	2,512,000.97	10%	10.00%	0.00	14,209,266.71	10,910,750.29	25.22
10 Transportation	1,729,424.00	345,884.80	20%	20.00%	479,180.64	267,743.64	982,499.72	2.27
11 Bus Depreciation Reserve	328,013.00	0.00	N/A	0.00%	327,512.53	500.47	0.00	0.00
13 Tuition	899,038.00		N/A		618,181.53	0.00	280,856.47	0.65
14 Retirement	4,200,000.00	840,000.00	20%	20.00%	440,043.39	3,759,956.61		
17 Adult Education	845,302.00	295,855.62	35%	35.00%	5,887.77	11,000.00	828,414.23	1.91
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	570,920.00	0.00	N/A	0.00%	122,435.99	20,087.65	428,396.36	0.99
29 Flexibility	256,353.00	0.00	N/A	0.00%	0.00	256,353.00	0.00	0.00
61 Building Reserve	13,885,248.00	0.00	N/A	0.00%	10,708,185.62	55,211.06	3,121,851.32	7.21
Total of All Funds	47,834,315.00	3,993,741.39			12,701,427.47	18,580,119.14	16,552,768.39	38.25

50 Debt Service **Tax Jurisdiction**								
2006	2,886,750.00	0.00	20-9-438	0.00%	0.00	1,500.00	2,885,250.00	5.33
2017A	9,461,250.00	0.00	20-9-438	0.00%	870,000.00	1,500.00	8,589,750.00	19.85

Budget Report
FY 2025

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-13881840

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BOZEMAN HS 9-12 2,831

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	10,298,417.13
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	697,686.35
D.	At Risk Student	(I-D)	30,176.47
E.	Indian Education For All	(I-E)	69,727.53
F.	American Indian Achievement Gap	(I-F)	17,666.00
G.	Data For Achievement	(I-G)	66,754.98
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	599,520.87
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	172,782.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,707
B.	BASE Budget Limit	(II-B)	18,565,488.86
C.	Maximum Budget Limit	(II-C)	23,107,388.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,541,899.14
E.	Adopted Budget	(II-E)	23,107,388.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	20,152,512.15
H.	Maximum Budget Limit	(II-H)	25,120,017.57
I.	Highest Budget Without a Vote	(II-I)	24,694,412.21
J.	Highest Budget	(II-J)	25,120,017.57
K.	Highest Voted Amount	(II-K)	425,605.36
L.	Amount Approved on Ballot by Voters	(II-L)	430,000.00
M.	Adopted Budget	(II-M)	25,120,017.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,174,690.97
B.	TIF Operating Reserve (962)	(III-B)		337,310.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,512,000.97

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		25,120,017.00
1.	BASE Budget Limit	(V-A1)	20,152,512.15	
2.	Over-BASE Budget	(V-A2)	4,967,504.85	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		10,298,417.13
1.	Direct State Aid Paid By State	(V-B1)	10,298,417.13	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		697,686.35
D.	At Risk Student	(V-D)		30,176.47
E.	Indian Education For All	(V-E)		69,727.53
F.	American Indian Achievement Gap	(V-F)		17,666.00
G.	Data For Achievement	(V-G)		66,754.98
H.	Special Education Allowable Cost Payment	(V-H)		599,520.87
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		55,292.70
1.	Actual Non-Levy Revenue	(V-J1)	55,292.70	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		8,317,270.12
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,374,024.68	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	5,943,245.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		20,152,512.15

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,967,504.85
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,967,504.85

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.74
U.	Over-BASE Mills	(V-U)		11.48
1.	District Property Tax Levy Mills	(V-U1)	11.48	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		25.22

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-13881840

01 General Fund

Adopted Budget	0001	25,120,017.00

Budget Uses

Expenditure Budget	0002	25,120,017.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	337,310.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	10,298,417.13
Quality Educator	3111	697,686.35
At Risk Student	3112	30,176.47
Indian Education For All	3113	69,727.53
American Indian Achievement Gap	3114	17,666.00
State Special Education Allowable Cost Payment to Districts	3115	599,520.87
Data For Achievement	3116	66,754.98
State - Guaranteed Tax Base Aid	3120	2,374,024.68

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	55,292.70
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	5,943,245.44		
Over-BASE Levy	1110(c)	4,967,504.85		
District Tax Levy			1110	10,910,750.29
Total Estimated Revenues to Fund Adopted Budget			0004	25,120,017.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,729,424.00

Budget Uses

Expenditure Budget	0002	1,729,424.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	242,949.20
Contingency	0006	24,294.92
Over-Schedule	0011	1,462,179.88
Fund Balance for Budget	TFS48	825,065.44
Operating Reserve	0961	345,884.80
Unreserved Fund Balance Reappropriated	0970	479,180.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	499.52
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	133,622.06
State - On-Schedule Transportation Reimbursement	3210	133,622.06
District Tax Levy	1110	982,499.72
District Mills	999	2.27
Total Estimated Revenues to Fund Adopted Budget	0004	1,729,424.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	328,013.00

Budget Uses

Expenditure Budget	0002	328,013.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	327,512.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	327,512.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.47
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	328,013.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2005 Blue Bird	2005	41,750.00	62,625.00	N/A	NA
Total					0.00

Budget Report
FY 2025

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13 Tuition Fund

Adopted Budget	0001	899,038.00

Budget Uses

Expenditure Budget	0002	899,038.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	618,181.53
Unreserved Fund Balance Reappropriated	0970	618,181.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	280,856.47
District Mills	999	0.65
Total Estimated Revenues to Fund Adopted Budget	0004	899,038.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

16 Gallatin

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14 Retirement Fund

Adopted Budget	0001	4,200,000.00

Budget Uses

Expenditure Budget	0002	4,200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,280,043.39
Operating Reserve	0961	840,000.00
Unreserved Fund Balance Reappropriated	0970	440,043.39

Estimated Funding Sources

Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,757,956.61
Total Estimated Revenues to Fund Adopted Budget	0004	4,200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	845,302.00

Budget Uses

Expenditure Budget	0002	845,302.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	301,743.39
Operating Reserve	0961	295,855.62
Unreserved Fund Balance Reappropriated	0970	5,887.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	10,500.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	828,414.23
District Mills	999	1.91
Total Estimated Revenues to Fund Adopted Budget	0004	845,302.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	570,920.00

Budget Uses

Expenditure Budget	0002	570,920.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	122,435.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	122,435.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.10
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	18,587.55
District Tax Levy	1110	428,396.36
District Mills	999	0.99
Total Estimated Revenues to Fund Adopted Budget	0004	570,920.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	256,353.00

Budget Uses

Expenditure Budget	0002	256,353.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.39
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	23,713.90
State - Advanced Opportunity Aid	3770	232,638.71
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	256,353.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
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0351 Bozeman H S

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50 Debt Service Fund
2006

Taxable Value		540,973,393.00
Adopted Budget	0001	2,886,750.00

Budget Uses

Expenditure Budget	0002	2,886,750.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,885,250.00
Jurisdiction Mills	999	5.33
Total Estimated Revenues to Fund Adopted Budget	0004	2,886,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Refunding Bond	08/20/2014	06/30/2026	3,935,000.00	1,025,000.00	990,000.00	70,350.00	500.00
High School Refunding Bond	08/20/2014	06/30/2026	5,215,000.00	1,090,000.00	1,050,000.00	74,700.00	500.00
High School Refunding Bond	04/20/2017	06/01/2026	5,900,000.00	680,000.00	660,000.00	40,200.00	500.00
Total Bond Requirements							2,886,750.00
Total Debt Service Requirements						0002	2,886,750.00

Budget Report
FY 2025

16 Gallatin

Submit ID: 0351-13881840

0351 Bozeman H S

2017A

Taxable Value		432,722,400.00
Adopted Budget	0001	9,461,250.00

Budget Uses

Expenditure Budget	0002	9,461,250.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	870,000.00
Fund Balance for Budget	TFS48	-133,221.93
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	870,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,589,750.00
Jurisdiction Mills	999	19.85
Total Estimated Revenues to Fund Adopted Budget	0004	9,461,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	08/03/2017	06/01/2037	100,000,000.00	72,390,000.00	4,495,000.00	3,170,300.00	500.00
High School Bond	09/04/2019	06/01/2035	25,000,000.00	21,365,000.00	785,000.00	774,950.00	500.00
Total Bond Requirements							9,226,250.00

SIDs

Issue Type	Amount
High School	235,000.00
Total SID Requirements	235,000.00

Total Debt Service Requirements	0002	9,461,250.00

Budget Report
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0351 Bozeman H S

Submit ID: 0351-13881840

61 Building Reserve Fund

Adopted Budget		0001	13,885,248.00
Budget Uses			
Expenditure Budget		0002	13,885,248.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	10,708,185.62
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	10,708,185.62
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	7,500.38
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	47,710.68
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	2,856,792.00	
Building Reserve Permissive Levy	1110(b)	265,059.32	
District Tax Levy		1110	3,121,851.32
District Mills		999	7.21
Building Reserve Voted Mills		0134	6.60
Building Reserve Permissive Mills		0135	0.61
Total Estimated Revenues to Fund Adopted Budget		0004	13,885,248.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2020	6,000,000.00	6	614	3,741,375.55	1,000,000.00	500,000.00
05/03/2022	9,000,000.00	6	612	2,757,966.10	1,500,000.00	1,500,000.00
05/02/2023	856,792.72	0	611	867,656.00	856,792.72	856,792.00
Total						2,856,792.00

Budget Report
FY 2025

16 Gallatin

0351 Bozeman H S

Submit ID: 0351-13881840

Budget Report
FY 2025

05 Carbon

Submit ID: 0059-13069085

0059 Bridger K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	158	57	13,038,974

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Betty Sweet

(Signature) (Date)

Chairperson, School Trustees: Jim Moran

(Signature) (Date)

County Superintendent: Lori Lynde

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
05 Carbon
0059 Bridger K-12 Schools

Submit ID: 0059-13069085

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,272,714.08	225,000.22	10%	9.90%	0.00	1,386,011.50	886,702.58	68.00
10 Transportation	363,934.80	72,786.96	20%	20.00%	67,068.04	61,011.44	235,855.32	18.09
11 Bus Depreciation Reserve	374,378.06	0.00	N/A	0.00%	287,561.32	18,600.00	68,216.74	5.23
13 Tuition	250,000.00		N/A		24,883.64	4,000.00	221,116.36	16.96
14 Retirement	404,250.00	80,850.00	20%	20.00%	4,030.71	400,219.29		
17 Adult Education	55,000.00	19,250.00	35%	35.00%	702.71	1,000.00	53,297.29	4.09
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	36,324.09	0.00	N/A	0.00%	1,838.71	4,485.38	30,000.00	2.30
29 Flexibility	935,211.84	0.00	N/A	0.00%	908,211.84	27,000.00	0.00	0.00
61 Building Reserve	136,895.66	0.00	N/A	0.00%	9,235.66	0.00	127,660.00	9.79
Total of All Funds	4,828,708.53	397,887.18			1,303,532.63	1,902,327.61	1,622,848.29	124.46

50 Debt Service Tax Jurisdiction								
0059	465,500.00	0.00	20-9-438	0.00%	28,576.39	8,500.00	428,423.61	32.86

Budget Report
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05 Carbon

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0059 Bridger K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BRIDGER K-6	125
M1	BRIDGER 7-8	33
H1	BRIDGER HS 9-12	57

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	913,306.38
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	116,801.40
D.	At Risk Student	(I-D)	6,379.15
E.	Indian Education For All	(I-E)	5,295.45
F.	American Indian Achievement Gap	(I-F)	1,210.00
G.	Data For Achievement	(I-G)	5,069.70
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	76,880.18
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,382.10
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,179.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,591.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	206
B.	BASE Budget Limit	(II-B)	1,762,644.24
C.	Maximum Budget Limit	(II-C)	2,178,938.64
D.	Over-BASE Levy As Submitted on Budget	(II-D)	391,220.49
E.	Adopted Budget	(II-E)	2,155,681.64

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,881,493.59
H.	Maximum Budget Limit	(II-H)	2,321,023.59
I.	Highest Budget Without a Vote	(II-I)	2,272,714.08
J.	Highest Budget	(II-J)	2,321,023.59
K.	Highest Voted Amount	(II-K)	48,309.51
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,272,714.08

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			225,000.22
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			225,000.22

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	55,667.51	21,212.67	76,880.18
B.	Special Education RSBG to Coop	8,364.52	3,017.58	11,382.10
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	25,612.81	9,692.10	35,304.91

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	1,053,036.00	459,477.00	1,512,513.00
		1,229,927.00	813,264.00	2,043,191.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	434,164.23	287,082.19	721,246.42
H.	Special Education in BASE@40%	25,612.81	9,692.10	35,304.91
I.	Subsidized BASE Amount	459,777.04	296,774.29	756,551.33
J.	Subsidized BASE Ratio	61%	39%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,272,714.08
	1. BASE Budget Limit	(V-A1)	1,881,493.59	
	2. Over-BASE Budget	(V-A2)	391,220.49	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		913,306.38
	1. Direct State Aid Paid By State	(V-B1)	913,306.38	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		116,801.40
D.	At Risk Student	(V-D)		6,379.15
E.	Indian Education For All	(V-E)		5,295.45
F.	American Indian Achievement Gap	(V-F)		1,210.00
G.	Data For Achievement	(V-G)		5,069.70

H.	Special Education Allowable Cost Payment	(V-H)		76,880.18
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,308.32
	1. Actual Non-Levy Revenue	(V-J1)	7,308.32	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		749,243.01
	1. State - Guaranteed Tax Base Aid	(V-L1)	253,760.92	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	495,482.09	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,881,493.59

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		391,220.49
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		391,220.49

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.09
T.	BASE Mills - High School	(V-T)		12.91
U.	Over-BASE Mills	(V-U)		30.00
	1. District Property Tax Levy Mills	(V-U1)	30.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		68.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	2,272,714.08

Budget Uses

Expenditure Budget	0002	2,272,714.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	913,306.38
Quality Educator	3111	116,801.40
At Risk Student	3112	6,379.15
Indian Education For All	3113	5,295.45
American Indian Achievement Gap	3114	1,210.00
State Special Education Allowable Cost Payment to Districts	3115	76,880.18
Data For Achievement	3116	5,069.70
State - Guaranteed Tax Base Aid	3120	253,760.92

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,308.32
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	495,482.09		
Over-BASE Levy	1110(c)	391,220.49		
District Tax Levy			1110	886,702.58
Total Estimated Revenues to Fund Adopted Budget			0004	2,272,714.08
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	363,934.80

Budget Uses

Expenditure Budget	0002	363,934.80
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	50,010.40
Contingency	0006	5,001.04
Over-Schedule	0011	308,923.36
Fund Balance for Budget	TFS48	139,855.00
Operating Reserve	0961	72,786.96
Unreserved Fund Balance Reappropriated	0970	67,068.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	6,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	27,505.72
State - On-Schedule Transportation Reimbursement	3210	27,505.72
District Tax Levy	1110	235,855.32
District Mills	999	18.09
Total Estimated Revenues to Fund Adopted Budget	0004	363,934.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	374,378.06

Budget Uses

Expenditure Budget	0002	374,378.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	287,561.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	287,561.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	11,600.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	7,000.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	68,216.74
District Mills	999	5.23
Total Estimated Revenues to Fund Adopted Budget	0004	374,378.06

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
9873-21 Thomas 2	2020	87,000.00	69,600.00	17,400.00	17,400.00
Type E bus Ford Expedition	2019	64,883.70	64,882.96	12,976.74	12,976.74
0688-19 Thomas 5A	2018	139,450.00	167,340.00	27,890.00	27,890.00
Mini-Bus	2017	49,750.00	59,700.00	9,950.00	9,950.00
Activity BusB (4)	2013	150,000.00	225,000.00	N/A	NA
6222-11 Thomas 3	2012	78,733.00	118,099.50	N/A	NA
4302-10 Thomas 1	2010	66,940.00	100,410.00	N/A	NA
4303-10 Thomas 2	2010	85,060.00	127,590.00	N/A	NA
Total					68,216.74

13 Tuition Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,883.64
Unreserved Fund Balance Reappropriated	0970	24,883.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,000.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	221,116.36
District Mills	999	16.96
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	404,250.00

Budget Uses

Expenditure Budget	0002	404,250.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	84,880.71
Operating Reserve	0961	80,850.00
Unreserved Fund Balance Reappropriated	0970	4,030.71

Estimated Funding Sources

Interest Earnings	1510	4,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	396,219.29
Total Estimated Revenues to Fund Adopted Budget	0004	404,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	55,000.00

Budget Uses

Expenditure Budget	0002	55,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,952.71
Operating Reserve	0961	19,250.00
Unreserved Fund Balance Reappropriated	0970	702.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	53,297.29
District Mills	999	4.09
Total Estimated Revenues to Fund Adopted Budget	0004	55,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	36,324.09

Budget Uses

Expenditure Budget	0002	36,324.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,838.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,838.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	250.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	2,500.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,735.38
District Tax Levy	1110	30,000.00
District Mills	999	2.30
Total Estimated Revenues to Fund Adopted Budget	0004	36,324.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	935,211.84

Budget Uses

Expenditure Budget	0002	935,211.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	908,211.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	908,211.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	27,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	935,211.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
0059

Taxable Value		13,038,974.00
Adopted Budget	0001	465,500.00

Budget Uses

Expenditure Budget	0002	465,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28,576.39
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,576.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	5,000.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	428,423.61
Jurisdiction Mills	999	32.86
Total Estimated Revenues to Fund Adopted Budget	0004	465,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	10/28/2020	06/30/2041	1,602,000.00	1,492,200.00	37,800.00	45,900.00	250.00
High School Bond	10/28/2020	06/30/2041	7,298,000.00	6,797,800.00	172,200.00	209,100.00	250.00
Total Bond Requirements							465,500.00
Total Debt Service Requirements						0002	465,500.00

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61 Building Reserve Fund

Adopted Budget		0001	136,895.66

Budget Uses

Expenditure Budget		0002	136,895.66
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	9,235.66
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	9,235.66
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	75,000.00	
Building Reserve Permissive Levy	1110(b)	52,660.00	
District Tax Levy		1110	127,660.00
District Mills		999	9.79
Building Reserve Voted Mills		0134	5.75
Building Reserve Permissive Mills		0135	4.04
Total Estimated Revenues to Fund Adopted Budget		0004	136,895.66

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2017	750,000.00	10	612	525,000.00	75,000.00	75,000.00
Total						75,000.00

Budget Report
FY 2025

38 Powder River

0705 Broadus Elem

Submit ID: 0705-43309088

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	155	N/A	8,524,353

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 38 Powder River	155	N/A	8,426,445
Non-located - 06 Carter	0	N/A	97,908

The final budget is approved as set forth in this document.

Certification

District Clerk: Dixie Mitchell

(Signature) (Date)

Chairperson, School Trustees: Amanda Zimmer

(Signature) (Date)

County Superintendent: Molly Lloyd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

38 Powder River

0705 Broadus Elem

Submit ID: 0705-43309088

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,428,155.88	143,159.55	10%	10.02%	11,907.69	918,276.03	497,972.16	58.42
10 Transportation	331,682.33	66,336.47	20%	20.00%	37,100.34	294,581.99	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	189,000.00	37,800.00	20%	20.00%	17,390.56	171,609.44		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	149,365.53	0.00	N/A	0.00%	148,363.80	1,001.73	0.00	0.00
29 Flexibility	327,196.46	0.00	N/A	0.00%	222,758.52	104,437.94	0.00	0.00
61 Building Reserve	1,819,289.19	0.00	N/A	0.00%	1,819,289.19	0.00	0.00	0.00
Total of All Funds	4,244,689.39	247,296.02			2,256,810.10	1,489,907.13	497,972.16	58.42

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

38 Powder River

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BROADUS K-6	118
M1	BROADUS 7-8	37

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	544,525.74
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	52,634.09
D.	At Risk Student	(I-D)	4,964.24
E.	Indian Education For All	(I-E)	3,817.65
F.	American Indian Achievement Gap	(I-F)	2,178.00
G.	Data For Achievement	(I-G)	3,654.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	29,280.34
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,205.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	9,561.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	156
B.	BASE Budget Limit	(II-B)	1,071,838.75
C.	Maximum Budget Limit	(II-C)	1,334,587.03
D.	Over-BASE Levy As Submitted on Budget	(II-D)	344,987.34
E.	Adopted Budget	(II-E)	1,416,826.09

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,086,066.36
H.	Maximum Budget Limit	(II-H)	1,352,193.66
I.	Highest Budget Without a Vote	(II-I)	1,428,155.88
J.	Highest Budget	(II-J)	1,428,155.88
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,428,155.88

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		142,815.59
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		343.96
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	343.96	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		11,907.69
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	11,907.69	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		155,067.24

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,428,155.88
1.	BASE Budget Limit	(V-A1)	1,086,066.36	
2.	Over-BASE Budget	(V-A2)	342,089.52	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		544,525.74
1.	Direct State Aid Paid By State	(V-B1)	544,525.74	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		52,634.09
D.	At Risk Student	(V-D)		4,964.24
E.	Indian Education For All	(V-E)		3,817.65
F.	American Indian Achievement Gap	(V-F)		2,178.00
G.	Data For Achievement	(V-G)		3,654.90
H.	Special Education Allowable Cost Payment	(V-H)		29,280.34
I.	Remaining Fund Balance Available	(V-I)		11,907.69
J.	Non-Levy Revenue and Funding Sources	(V-J)		102,350.38
1.	Actual Non-Levy Revenue	(V-J1)	5,675.15	
2.	Anticipated Non-Levy Revenue	(V-J2)	96,675.23	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		330,753.33
1.	State - Guaranteed Tax Base Aid	(V-L1)	174,870.69	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	155,882.64	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,086,066.36

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		342,089.52
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		342,089.52

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		18.29
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		40.13
1.	District Property Tax Levy Mills	(V-U1)	40.13	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		58.42

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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FY 2025

38 Powder River

0705 Broadus Elem

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01 General Fund

Adopted Budget	0001	1,428,155.88

Budget Uses

Expenditure Budget	0002	1,428,155.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	11,907.69
Direct State Aid	3110	544,525.74
Quality Educator	3111	52,634.09
At Risk Student	3112	4,964.24
Indian Education For All	3113	3,817.65
American Indian Achievement Gap	3114	2,178.00
State Special Education Allowable Cost Payment to Districts	3115	29,280.34
Data For Achievement	3116	3,654.90
State - Guaranteed Tax Base Aid	3120	174,870.69

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,675.15
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	96,675.23
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	155,882.64		
Over-BASE Levy	1110(c)	342,089.52		
District Tax Levy			1110	497,972.16
Total Estimated Revenues to Fund Adopted Budget			0004	1,428,155.88
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	331,682.33

Budget Uses

Expenditure Budget	0002	331,682.33
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	22,666.25
Contingency	0006	2,266.63
Over-Schedule	0011	306,749.45
Fund Balance for Budget	TFS48	103,436.81
Operating Reserve	0961	66,336.47
Unreserved Fund Balance Reappropriated	0970	37,100.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	280,000.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,115.55
State - On-Schedule Transportation Reimbursement	3210	12,466.44
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	331,682.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	189,000.00

Budget Uses

Expenditure Budget	0002	189,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	55,190.56
Operating Reserve	0961	37,800.00
Unreserved Fund Balance Reappropriated	0970	17,390.56

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	171,609.44
Total Estimated Revenues to Fund Adopted Budget	0004	189,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	149,365.53

Budget Uses

Expenditure Budget	0002	149,365.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	148,363.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	148,363.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,001.73
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	149,365.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	327,196.46

Budget Uses

Expenditure Budget	0002	327,196.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	222,758.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	222,758.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	104,437.94
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	327,196.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	1,819,289.19

Budget Uses

Expenditure Budget		0002	1,819,289.19
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,819,289.19
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,819,289.19
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	1,819,289.19

Budget Report
FY 2025

56 Yellowstone

0978 Broadview Elem

Submit ID: 0978-89611900

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	129	N/A	9,409,018

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 56 Yellowstone	118	N/A	7,582,858
Non-located - 33 Musselshell	5	N/A	1,308,033
Non-located - 48 Stillwater	6	N/A	518,127

The final budget is approved as set forth in this document.

Certification

District Clerk: Terri Reinhardt

(Signature) (Date)

Chairperson, School Trustees: Kim Hanser

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

56 Yellowstone

0978 Broadview Elem

Submit ID: 0978-89611900

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,111,298.85	187,482.21	10%	16.87%	0.00	681,785.60	429,513.25	45.64
10 Transportation	152,488.25	24,145.40	20%	15.83%	0.00	97,406.38	55,081.87	5.85
11 Bus Depreciation Reserve	191,010.55	0.00	N/A	0.00%	145,834.38	0.00	45,176.17	4.80
13 Tuition	24.10		N/A		24.10	0.00	0.00	0.00
14 Retirement	169,189.24	33,837.85	20%	20.00%	29,317.08	139,872.16		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,345.01	0.00	N/A	0.00%	9,180.63	1,164.38	0.00	0.00
29 Flexibility	7,355.65	0.00	N/A	0.00%	7,090.65	265.00	0.00	0.00
61 Building Reserve	106,425.36	0.00	N/A	0.00%	53,622.56	9,970.24	42,832.56	4.56
Total of All Funds	1,748,137.01	245,465.46			245,069.40	930,463.76	572,603.85	60.85

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

56 Yellowstone

0978 Broadview Elem

Submit ID: 0978-89611900

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BROADVIEW K-8	104
M1	BROADVIEW 7-8	25

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	461,962.34
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	40,145.89
D.	At Risk Student	(I-D)	3,438.07
E.	Indian Education For All	(I-E)	3,177.27
F.	American Indian Achievement Gap	(I-F)	968.00
G.	Data For Achievement	(I-G)	3,041.82
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	20,489.07
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,829.26
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,878.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	124
B.	BASE Budget Limit	(II-B)	848,740.43
C.	Maximum Budget Limit	(II-C)	1,052,117.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	202,333.16
E.	Adopted Budget	(II-E)	1,051,073.59

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	908,965.69
H.	Maximum Budget Limit	(II-H)	1,132,051.25
I.	Highest Budget Without a Vote	(II-I)	1,111,298.85
J.	Highest Budget	(II-J)	1,132,051.25
K.	Highest Voted Amount	(II-K)	20,752.40
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,111,298.85

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		111,129.89
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		76,352.32
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	76,352.32	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		187,482.21

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,111,298.85
1.	BASE Budget Limit	(V-A1)	908,965.69	
2.	Over-BASE Budget	(V-A2)	202,333.16	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		461,962.34
1.	Direct State Aid Paid By State	(V-B1)	461,962.34	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		40,145.89
D.	At Risk Student	(V-D)		3,438.07
E.	Indian Education For All	(V-E)		3,177.27
F.	American Indian Achievement Gap	(V-F)		968.00
G.	Data For Achievement	(V-G)		3,041.82
H.	Special Education Allowable Cost Payment	(V-H)		20,489.07
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,668.22
1.	Actual Non-Levy Revenue	(V-J1)	6,668.22	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		369,075.01
1.	State - Guaranteed Tax Base Aid	(V-L1)	141,894.92	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	227,180.09	
M.	**Subtotal of BASE Budget Revenue	(V-M)		908,965.69

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		202,333.16
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		202,333.16

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.14
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.50
1.	District Property Tax Levy Mills	(V-U1)	21.50	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		45.64

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

56 Yellowstone

0978 Broadview Elem

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01 General Fund

Adopted Budget	0001	1,111,298.85

Budget Uses

Expenditure Budget	0002	1,111,298.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	461,962.34
Quality Educator	3111	40,145.89
At Risk Student	3112	3,438.07
Indian Education For All	3113	3,177.27
American Indian Achievement Gap	3114	968.00
State Special Education Allowable Cost Payment to Districts	3115	20,489.07
Data For Achievement	3116	3,041.82
State - Guaranteed Tax Base Aid	3120	141,894.92

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,668.22
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	227,180.09		
Over-BASE Levy	1110(c)	202,333.16		
District Tax Levy			1110	429,513.25
Total Estimated Revenues to Fund Adopted Budget			0004	1,111,298.85
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	152,488.25

Budget Uses

Expenditure Budget	0002	152,488.25
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	87,944.89
Contingency	0006	8,794.49
Over-Schedule	0011	55,748.87
Fund Balance for Budget	TFS48	24,145.40
Operating Reserve	0961	24,145.40
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	667.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	48,369.69
State - On-Schedule Transportation Reimbursement	3210	48,369.69
District Tax Levy	1110	55,081.87
District Mills	999	5.85
Total Estimated Revenues to Fund Adopted Budget	0004	152,488.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	191,010.55

Budget Uses

Expenditure Budget	0002	191,010.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	145,834.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	145,834.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	45,176.17
District Mills	999	4.80
Total Estimated Revenues to Fund Adopted Budget	0004	191,010.55

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
BLUE BIRD	2024	90,512.50	0.00	18,102.50	1,802.50
THOMAS BUS	2024	82,550.00	0.00	16,510.00	16,510.00
2020 INTEGRATED CE S BUS	2019	69,196.37	69,196.35	13,839.27	13,839.27
2019 INTERNATIONAL 71 PASS	2018	65,122.00	75,691.92	13,024.40	0.00
INTERNATIONAL 71 PASS 2019	2018	65,122.00	74,418.92	13,024.40	13,024.40
2015 International 48 Capacity	2015	75,792.09	113,688.14	N/A	NA
2013 Integrated CE S Bus (PB105)	2012	61,562.00	92,343.00	N/A	NA
1T88T4B22X1161761	2001	28,250.00	42,375.00	N/A	NA
IGDL7T1J9RJ510125	1994	18,904.00	28,356.00	N/A	NA
Total					45,176.17

Budget Report
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56 Yellowstone

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13 Tuition Fund

Adopted Budget	0001	24.10

Budget Uses

Expenditure Budget	0002	24.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24.10
Unreserved Fund Balance Reappropriated	0970	24.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone

0978 Broadview Elem

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14 Retirement Fund

Adopted Budget	0001	169,189.24

Budget Uses

Expenditure Budget	0002	169,189.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	63,154.93
Operating Reserve	0961	33,837.85
Unreserved Fund Balance Reappropriated	0970	29,317.08

Estimated Funding Sources

Interest Earnings	1510	325.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	139,547.16
Total Estimated Revenues to Fund Adopted Budget	0004	169,189.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	10,345.01

Budget Uses

Expenditure Budget	0002	10,345.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,180.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,180.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	326.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	838.38
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,345.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone

0978 Broadview Elem

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29 Flexibility Fund

Adopted Budget	0001	7,355.65

Budget Uses

Expenditure Budget	0002	7,355.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,090.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,090.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	265.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,355.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0978 Broadview Elem

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61 Building Reserve Fund

Adopted Budget		0001	106,425.36

Budget Uses

Expenditure Budget		0002	106,425.36
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	53,622.56
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	53,622.56
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	2,072.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	7,898.24
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	17,832.56	
District Tax Levy		1110	42,832.56
District Mills		999	4.56
Building Reserve Voted Mills		0134	2.66
Building Reserve Permissive Mills		0135	1.90
Total Estimated Revenues to Fund Adopted Budget		0004	106,425.36

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	125,000.00	5	612	51,567.80	25,000.00	25,000.00
Total						25,000.00

Budget Report
FY 2025

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0979 Broadview H S

Submit ID: 0979-71554494

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	58	9,409,018

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 56 Yellowstone	N/A	55	7,582,858
Non-located - 33 Musselshell	N/A	3	1,308,033
Non-located - 48 Stillwater	N/A	0	518,127

The final budget is approved as set forth in this document.

Certification

District Clerk: Terri Reinhardt

(Signature) (Date)

Chairperson, School Trustees: Kim Hanser

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

56 Yellowstone

0979 Broadview H S

Submit ID: 0979-71554494

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	879,852.80	184,349.44	10%	20.95%	362.57	583,269.60	296,220.63	31.48
10 Transportation	88,395.93	12,905.54	20%	14.60%	0.00	43,822.62	44,573.31	4.74
11 Bus Depreciation Reserve	196,878.96	0.00	N/A	0.00%	166,172.22	0.00	30,706.74	3.26
13 Tuition	1,480.91		N/A		1,480.91	52.00	0.00	0.00
14 Retirement	102,611.97	20,522.39	20%	20.00%	17,526.33	85,085.64		
17 Adult Education	16,090.86	0.00	35%	0.00%	16,090.86	573.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,895.04	0.00	N/A	0.00%	4,099.81	795.23	0.00	0.00
29 Flexibility	11,891.12	0.00	N/A	0.00%	11,465.12	426.00	0.00	0.00
61 Building Reserve	108,843.78	0.00	N/A	0.00%	62,353.78	12,922.00	33,568.00	3.57
Total of All Funds	1,410,941.37	217,777.37			279,551.60	726,946.09	405,068.68	43.05

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

56 Yellowstone

0979 Broadview H S

Submit ID: 0979-71554494

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BROADVIEW HS 9-12 58

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	367,125.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,001.27
D.	At Risk Student	(I-D)	1,192.99
E.	Indian Education For All	(I-E)	1,428.54
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	1,367.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	14,619.67
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,070.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,033.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	59
B.	BASE Budget Limit	(II-B)	685,704.30
C.	Maximum Budget Limit	(II-C)	850,987.64
D.	Over-BASE Levy As Submitted on Budget	(II-D)	165,283.34
E.	Adopted Budget	(II-E)	850,987.64

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	704,976.59
H.	Maximum Budget Limit	(II-H)	879,852.80
I.	Highest Budget Without a Vote	(II-I)	879,852.80
J.	Highest Budget	(II-J)	879,852.80
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	879,852.80

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		87,985.28
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		96,364.16
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	96,364.16	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		362.57
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	362.57	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		184,712.01

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		879,852.80
1.	BASE Budget Limit	(V-A1)	704,976.59	
2.	Over-BASE Budget	(V-A2)	174,876.21	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		367,125.79
1.	Direct State Aid Paid By State	(V-B1)	367,125.79	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,001.27
D.	At Risk Student	(V-D)		1,192.99
E.	Indian Education For All	(V-E)		1,428.54
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		1,367.64
H.	Special Education Allowable Cost Payment	(V-H)		14,619.67
I.	Remaining Fund Balance Available	(V-I)		362.57
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,296.33
1.	Actual Non-Levy Revenue	(V-J1)	7,296.33	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		289,339.79
1.	State - Guaranteed Tax Base Aid	(V-L1)	167,995.37	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	121,344.42	
M.	**Subtotal of BASE Budget Revenue	(V-M)		704,976.59

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		174,876.21
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		174,876.21

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.89
U.	Over-BASE Mills	(V-U)		18.59
1.	District Property Tax Levy Mills	(V-U1)	18.59	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		31.48

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

56 Yellowstone

0979 Broadview H S

Submit ID: 0979-71554494

01 General Fund

Adopted Budget	0001	879,852.80

Budget Uses

Expenditure Budget	0002	879,852.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	362.57
Direct State Aid	3110	367,125.79
Quality Educator	3111	22,001.27
At Risk Student	3112	1,192.99
Indian Education For All	3113	1,428.54
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	14,619.67
Data For Achievement	3116	1,367.64
State - Guaranteed Tax Base Aid	3120	167,995.37

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,296.33
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	121,344.42		
Over-BASE Levy	1110(c)	174,876.21		
District Tax Levy			1110	296,220.63
Total Estimated Revenues to Fund Adopted Budget			0004	879,852.80
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	88,395.93

Budget Uses

Expenditure Budget	0002	88,395.93
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	39,511.47
Contingency	0006	3,951.15
Over-Schedule	0011	44,933.31
Fund Balance for Budget	TFS48	12,905.54
Operating Reserve	0961	12,905.54
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	360.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,731.31
State - On-Schedule Transportation Reimbursement	3210	21,731.31
District Tax Levy	1110	44,573.31
District Mills	999	4.74
Total Estimated Revenues to Fund Adopted Budget	0004	88,395.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone

0979 Broadview H S

Submit ID: 0979-71554494

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	196,878.96

Budget Uses

Expenditure Budget	0002	196,878.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	166,172.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	166,172.22
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	30,706.74
District Mills	999	3.26
Total Estimated Revenues to Fund Adopted Budget	0004	196,878.96

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
BLUE BIRD VISION	2024	48,737.50	0.00	9,747.50	9,747.50
THOMAS C2 BUS	2024	44,450.00	0.00	8,890.00	8,890.00
2020 INTEGRATED CE S BUS	2019	31,088.22	31,088.20	6,217.64	6,217.64
2019 INTERNATIONAL 71 PASS	2018	29,258.00	34,464.08	5,851.60	0.00
INTERNATIONAL 71 PASS 2019	2018	29,258.00	33,837.08	5,851.60	5,851.60
International 48 Capacity	2015	75,792.09	113,688.14	N/A	NA
2013 iNTEGRATED CE S BUS (PB105)	2012	33,149.00	49,723.50	N/A	NA
1T88T4B22X1161761	2001	28,250.00	42,375.00	N/A	NA
IGDL7TIJ9RJ510125	1994	18,904.00	28,356.00	N/A	NA
Total					30,706.74

13 Tuition Fund

Adopted Budget	0001	1,480.91

Budget Uses

Expenditure Budget	0002	1,480.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,480.91
Unreserved Fund Balance Reappropriated	0970	1,480.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	52.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,480.91
Estimated Revenues Exceeding Adopted Budget	0004a	52.00

Budget Report
FY 2025

56 Yellowstone

0979 Broadview H S

Submit ID: 0979-71554494

14 Retirement Fund

Adopted Budget	0001	102,611.97

Budget Uses

Expenditure Budget	0002	102,611.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,048.72
Operating Reserve	0961	20,522.39
Unreserved Fund Balance Reappropriated	0970	17,526.33

Estimated Funding Sources

Interest Earnings	1510	3.61
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	85,082.03
Total Estimated Revenues to Fund Adopted Budget	0004	102,611.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	16,090.86

Budget Uses

Expenditure Budget	0002	16,090.86
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,090.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,090.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	573.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,090.86
Estimated Revenues Exceeding Adopted Budget	0004a	573.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,895.04

Budget Uses

Expenditure Budget	0002	4,895.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,099.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,099.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	145.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	650.23
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,895.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone

0979 Broadview H S

Submit ID: 0979-71554494

29 Flexibility Fund

Adopted Budget	0001	11,891.12

Budget Uses

Expenditure Budget	0002	11,891.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,465.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,465.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	426.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,891.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone

0979 Broadview H S

Submit ID: 0979-71554494

61 Building Reserve Fund

Adopted Budget	0001	108,843.78

Budget Uses

Expenditure Budget	0002	108,843.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	62,353.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	62,353.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,922.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	8,568.00	
District Tax Levy		1110	33,568.00
District Mills		999	3.57
Building Reserve Voted Mills		0134	2.66
Building Reserve Permissive Mills		0135	0.91
Total Estimated Revenues to Fund Adopted Budget		0004	108,843.78

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	125,000.00	5	612	63,251.00	25,000.00	25,000.00
Total						25,000.00

Budget Report
FY 2025

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-27818842

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 107	N/A	654,043

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cheri' Nygard

(Signature) (Date)

Chairperson, School Trustees: Sammy Nygard

(Signature) (Date)

County Superintendent: Laurie Evans

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-27818842

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	842,503.21	83,507.91	10%	9.91%	0.00	827,503.51	14,999.70	22.96
10 Transportation	50,000.00	0.00	20%	0.00%	0.00	41,800.00	8,200.00	12.54
11 Bus Depreciation Reserve	187,259.19	0.00	N/A	0.00%	132,479.19	0.00	54,780.00	83.76
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	260,000.00	52,000.00	20%	20.00%	78,413.30	181,586.70		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,389.51	0.00	N/A	0.00%	2,612.43	777.08	0.00	0.00
29 Flexibility	18,177.66	0.00	N/A	0.00%	18,177.66	0.00	0.00	0.00
61 Building Reserve	27,540.00	0.00	N/A	0.00%	0.00	20,999.57	6,540.43	10.00
Total of All Funds	1,388,869.57	135,507.91			231,682.58	1,072,666.86	84,520.13	129.26

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-27818842

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BROCKTON K-6	81 *
M1	BROCKTON 7-8	26 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	400,913.18
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	61,798.23
D.	At Risk Student	(I-D)	11,410.71
E.	Indian Education For All	(I-E)	2,635.41
F.	American Indian Achievement Gap	(I-F)	22,264.00
G.	Data For Achievement	(I-G)	2,523.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	15,883.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,294.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,503.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	114
B.	BASE Budget Limit	(II-B)	856,698.46
C.	Maximum Budget Limit	(II-C)	1,049,439.64
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	856,698.46

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	842,503.21
H.	Maximum Budget Limit	(II-H)	1,029,294.66
I.	Highest Budget Without a Vote	(II-I)	842,503.21
J.	Highest Budget	(II-J)	1,029,294.66
K.	Highest Voted Amount	(II-K)	186,791.45
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	842,503.21

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		83,507.91
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		83,507.91

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		842,503.21
1.	BASE Budget Limit	(V-A1)	842,503.21	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		400,913.18
1.	Direct State Aid Paid By State	(V-B1)	400,913.18	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		61,798.23
D.	At Risk Student	(V-D)		11,410.71
E.	Indian Education For All	(V-E)		2,635.41
F.	American Indian Achievement Gap	(V-F)		22,264.00
G.	Data For Achievement	(V-G)		2,523.06
H.	Special Education Allowable Cost Payment	(V-H)		15,883.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		47.04
1.	Actual Non-Levy Revenue	(V-J1)	47.04	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		325,028.58
1.	State - Guaranteed Tax Base Aid	(V-L1)	310,028.88	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	14,999.70	
M.	**Subtotal of BASE Budget Revenue	(V-M)		842,503.21

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.96
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		22.96

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-27818842

01 General Fund

Adopted Budget	0001	842,503.21

Budget Uses

Expenditure Budget	0002	842,503.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	400,913.18
Quality Educator	3111	61,798.23
At Risk Student	3112	11,410.71
Indian Education For All	3113	2,635.41
American Indian Achievement Gap	3114	22,264.00
State Special Education Allowable Cost Payment to Districts	3115	15,883.00
Data For Achievement	3116	2,523.06
State - Guaranteed Tax Base Aid	3120	310,028.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	47.04
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	14,999.70		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	14,999.70
Total Estimated Revenues to Fund Adopted Budget			0004	842,503.21
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	38,000.00
Contingency	0006	3,800.00
Over-Schedule	0011	8,200.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,900.00
State - On-Schedule Transportation Reimbursement	3210	20,900.00
District Tax Levy	1110	8,200.00
District Mills	999	12.54
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	187,259.19

Budget Uses

Expenditure Budget	0002	187,259.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	132,479.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	132,479.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	54,780.00
District Mills	999	83.76
Total Estimated Revenues to Fund Adopted Budget	0004	187,259.19

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2014 Chevrolet Express 14 passenger with lift	2021	44,900.00	46,786.88	8,980.00	8,980.00
2007 Motor Coach	2019	98,000.00	68,600.00	19,600.00	19,600.00
2020 Bluebird Wheelchair Lift Equipped	2019	119,750.00	83,825.00	23,950.00	10,000.00
2017 Bluebird	2017	81,000.00	97,200.00	16,200.00	16,200.00
Total					54,780.00

Budget Report
FY 2025

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-27818842

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-27818842

14 Retirement Fund

Adopted Budget	0001	260,000.00

Budget Uses

Expenditure Budget	0002	260,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	130,413.30
Operating Reserve	0961	52,000.00
Unreserved Fund Balance Reappropriated	0970	78,413.30

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	181,586.70
Total Estimated Revenues to Fund Adopted Budget	0004	260,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-27818842

28 Technology Fund

Adopted Budget	0001	3,389.51

Budget Uses

Expenditure Budget	0002	3,389.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,612.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,612.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	777.08
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,389.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-27818842

29 Flexibility Fund

Adopted Budget	0001	18,177.66

Budget Uses

Expenditure Budget	0002	18,177.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,177.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,177.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,177.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-27818842

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

43 Roosevelt

0782 Brockton Elem

Submit ID: 0782-27818842

61 Building Reserve Fund

Adopted Budget		0001	27,540.00

Budget Uses

Expenditure Budget		0002	27,540.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	20,999.57
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	6,540.43	
District Tax Levy		1110	6,540.43
District Mills		999	10.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	10.00
Total Estimated Revenues to Fund Adopted Budget		0004	27,540.00

Budget Report
FY 2025

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-64683060

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	56	677,826

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cheri' Nygard

(Signature) (Date)

Chairperson, School Trustees: Sammy Nygard

(Signature) (Date)

County Superintendent: Laurie Evans

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-64683060

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	694,991.47	62,130.48	10%	8.94%	0.00	685,833.78	9,157.69	13.42
10 Transportation	50,000.00	2,051.39	20%	4.10%	0.00	41,800.00	8,200.00	12.10
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	170,000.00	34,000.00	20%	20.00%	35,751.22	134,248.78		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,177.58	0.00	N/A	0.00%	1,536.56	641.02	0.00	0.00
29 Flexibility	2,325.48	0.00	N/A	0.00%	2,325.48	0.00	0.00	0.00
61 Building Reserve	21,050.00	0.00	N/A	0.00%	0.00	14,271.74	6,778.26	10.00
Total of All Funds	940,544.53	98,181.87			39,613.26	876,795.32	24,135.95	35.52

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-64683060

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BROCKTON HS 9-12 56

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	359,932.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,334.78
D.	At Risk Student	(I-D)	5,068.17
E.	Indian Education For All	(I-E)	1,379.28
F.	American Indian Achievement Gap	(I-F)	13,068.00
G.	Data For Achievement	(I-G)	1,320.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,615.22
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,964.64
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	20,869.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	55
B.	BASE Budget Limit	(II-B)	671,006.16
C.	Maximum Budget Limit	(II-C)	829,752.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	671,006.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	694,991.47
H.	Maximum Budget Limit	(II-H)	863,582.79
I.	Highest Budget Without a Vote	(II-I)	694,991.47
J.	Highest Budget	(II-J)	863,582.79
K.	Highest Voted Amount	(II-K)	168,591.32
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	694,991.47

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		62,130.48
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		62,130.48

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		694,991.47
1.	BASE Budget Limit	(V-A1)	694,991.47	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		359,932.00
1.	Direct State Aid Paid By State	(V-B1)	359,932.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,334.78
D.	At Risk Student	(V-D)		5,068.17
E.	Indian Education For All	(V-E)		1,379.28
F.	American Indian Achievement Gap	(V-F)		13,068.00
G.	Data For Achievement	(V-G)		1,320.48
H.	Special Education Allowable Cost Payment	(V-H)		9,615.22
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		53.87
1.	Actual Non-Levy Revenue	(V-J1)	53.87	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		289,219.67
1.	State - Guaranteed Tax Base Aid	(V-L1)	280,061.98	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	9,157.69	
M.	**Subtotal of BASE Budget Revenue	(V-M)		694,991.47

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.42
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		13.42

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	694,991.47

Budget Uses

Expenditure Budget	0002	694,991.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	359,932.00
Quality Educator	3111	15,334.78
At Risk Student	3112	5,068.17
Indian Education For All	3113	1,379.28
American Indian Achievement Gap	3114	13,068.00
State Special Education Allowable Cost Payment to Districts	3115	9,615.22
Data For Achievement	3116	1,320.48
State - Guaranteed Tax Base Aid	3120	280,061.98

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	34.23
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	19.64
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	9,157.69		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	9,157.69
Total Estimated Revenues to Fund Adopted Budget			0004	694,991.47
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	38,000.00
Contingency	0006	3,800.00
Over-Schedule	0011	8,200.00
Fund Balance for Budget	TFS48	2,051.39
Operating Reserve	0961	2,051.39
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,900.00
State - On-Schedule Transportation Reimbursement	3210	20,900.00
District Tax Levy	1110	8,200.00
District Mills	999	12.10
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	170,000.00

Budget Uses

Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,751.22
Operating Reserve	0961	34,000.00
Unreserved Fund Balance Reappropriated	0970	35,751.22

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	134,248.78
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,177.58

Budget Uses

Expenditure Budget	0002	2,177.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,536.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,536.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	641.02
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,177.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2,325.48

Budget Uses

Expenditure Budget	0002	2,325.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,325.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,325.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,325.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

43 Roosevelt

0783 Brockton H S

Submit ID: 0783-64683060

61 Building Reserve Fund

Adopted Budget		0001	21,050.00

Budget Uses

Expenditure Budget		0002	21,050.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	14,271.74
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	6,778.26	
District Tax Levy		1110	6,778.26
District Mills		999	10.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	10.00
Total Estimated Revenues to Fund Adopted Budget		0004	21,050.00

Budget Report
FY 2025

42 Richland

0749 Brorson Elem

Submit ID: 0749-10655815

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 6	N/A	4,982,694

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Megan Albin

(Signature) (Date)

Chairperson, School Trustees: Heather Nevins

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

42 Richland

0749 Brorson Elem

Submit ID: 0749-10655815

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	107,216.93	7,898.88	10%	7.37%	0.00	57,448.37	49,768.56	9.99
10 Transportation	102,000.00	20,400.00	20%	20.00%	23,604.37	22,000.00	56,395.63	11.32
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	45,000.00		N/A		34,192.04	0.00	10,807.96	2.17
14 Retirement	30,000.00	6,000.00	20%	20.00%	13,713.57	16,286.43		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	26,963.30	0.00	N/A	0.00%	26,882.61	80.69	0.00	0.00
29 Flexibility	400,000.00	152,453.04	N/A	38.11%	0.00	400,000.00	0.00	0.00
61 Building Reserve	368,866.45	0.00	N/A	0.00%	368,866.45	0.00	0.00	0.00
Total of All Funds	1,080,046.68	186,751.92			467,259.04	495,815.49	116,972.15	23.48

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

42 Richland

0749 Brorson Elem

Submit ID: 0749-10655815

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BRORSON K-8 6 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	21,635.25
B.	Mandatory Non-isolated Levy	(I-B)	21,635.25
C.	Quality Educator	(I-C)	8,172.43
D.	At Risk Student	(I-D)	364.95
E.	Indian Education For All	(I-E)	147.78
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	141.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	794.15
I.	State Special Education Related-Services Payment To Coop	(I-I)	264.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	6
B.	BASE Budget Limit	(II-B)	82,479.34
C.	Maximum Budget Limit	(II-C)	101,635.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	101,635.36

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	87,485.93
H.	Maximum Budget Limit	(II-H)	107,216.93
I.	Highest Budget Without a Vote	(II-I)	107,216.93
J.	Highest Budget	(II-J)	107,216.93
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	107,216.93

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		7,898.88
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		7,898.88

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		107,216.93
1.	BASE Budget Limit	(V-A1)	87,485.93	
2.	Over-BASE Budget	(V-A2)	19,731.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		43,270.50
1.	Direct State Aid Paid By State	(V-B1)	21,635.25	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	21,635.25	
C.	Quality Educator	(V-C)		8,172.43
D.	At Risk Student	(V-D)		364.95
E.	Indian Education For All	(V-E)		147.78
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		141.48
H.	Special Education Allowable Cost Payment	(V-H)		794.15
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,461.33
1.	Actual Non-Levy Revenue	(V-J1)	6,461.33	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		28,133.31
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	28,133.31	
M.	**Subtotal of BASE Budget Revenue	(V-M)		87,485.93

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		19,731.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	19,731.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		19,731.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		4.34
S.	BASE Mills - Elementary	(V-S)		5.65
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		9.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

42 Richland

0749 Brorson Elem

Submit ID: 0749-10655815

01 General Fund

Adopted Budget	0001	107,216.93

Budget Uses

Expenditure Budget	0002	107,216.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	21,635.25
Quality Educator	3111	8,172.43
At Risk Student	3112	364.95
Indian Education For All	3113	147.78
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	794.15
Data For Achievement	3116	141.48
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,461.33
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	19,731.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	21,635.25		
BASE Levy	1110(b)	28,133.31		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	49,768.56
Total Estimated Revenues to Fund Adopted Budget			0004	107,216.93
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2025

42 Richland

0749 Brorson Elem

Submit ID: 0749-10655815

10 Transportation Fund

Adopted Budget	0001	102,000.00

Budget Uses

Expenditure Budget	0002	102,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,000.00
Contingency	0006	2,000.00
Over-Schedule	0011	80,000.00
Fund Balance for Budget	TFS48	44,004.37
Operating Reserve	0961	20,400.00
Unreserved Fund Balance Reappropriated	0970	23,604.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,000.00
State - On-Schedule Transportation Reimbursement	3210	11,000.00
District Tax Levy	1110	56,395.63
District Mills	999	11.32
Total Estimated Revenues to Fund Adopted Budget	0004	102,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

42 Richland

0749 Brorson Elem

Submit ID: 0749-10655815

13 Tuition Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,192.04
Unreserved Fund Balance Reappropriated	0970	34,192.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,807.96
District Mills	999	2.17
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,713.57
Operating Reserve	0961	6,000.00
Unreserved Fund Balance Reappropriated	0970	13,713.57

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	16,286.43
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	26,963.30

Budget Uses

Expenditure Budget	0002	26,963.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	26,882.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,882.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	80.69
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	26,963.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

42 Richland

0749 Brorson Elem

Submit ID: 0749-10655815

29 Flexibility Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	152,453.04
Operating Reserve	0961	152,453.04
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	400,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

42 Richland

0749 Brorson Elem

Submit ID: 0749-10655815

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

42 Richland

0749 Brorson Elem

Submit ID: 0749-10655815

61 Building Reserve Fund

Adopted Budget	0001	368,866.45

Budget Uses

Expenditure Budget	0002	368,866.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	368,866.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	368,866.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	368,866.45

Budget Report
FY 2025

18 Glacier

0400 Browning Elem

Submit ID: 0400-79411410

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	1,352	N/A	9,619,529

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sandra Rivas

(Signature) (Date)

Chairperson, School Trustees: James Running Fisher

(Signature) (Date)

County Superintendent: Lester Johnson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

18 Glacier

0400 Browning Elem

Submit ID: 0400-79411410

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	9,258,222.26	838,643.05	10%	9.06%	0.00	8,674,177.40	584,044.86	60.78
10 Transportation	1,317,355.00	85,408.44	20%	6.48%	0.00	302,569.42	1,014,785.58	105.49
11 Bus Depreciation Reserve	1,812,373.85	0.00	N/A	0.00%	1,516,254.13	0.00	296,119.72	30.78
13 Tuition	25,981.90		N/A		25,981.90	0.00	0.00	0.00
14 Retirement	2,324,529.00	464,905.80	20%	20.00%	107,927.39	2,216,601.61		
17 Adult Education	33,769.62	11,819.37	35%	35.00%	21,950.25	0.00	11,819.37	1.23
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	18,229.44	0.00	N/A	0.00%	10,011.66	8,217.78	0.00	0.00
29 Flexibility	393,173.80	0.00	N/A	0.00%	393,173.80	0.00	0.00	0.00
61 Building Reserve	610,243.10	0.00	N/A	0.00%	450,483.10	121,189.72	38,570.28	4.01
Total of All Funds	15,793,877.97	1,400,776.66			2,525,782.23	11,322,755.93	1,945,339.81	202.29

50 Debt Service **Tax Jurisdiction**								
2008-1	352,976.00	0.00	20-9-438	0.00%	684,468.47	0.00	0.00	0.00
Revenue	0.00	0.00	20-9-438	0.00%	0.00	397,850.00	0.00	0.00

Budget Report
FY 2025

18 Glacier

0400 Browning Elem

Submit ID: 0400-79411410

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BROWNING K-6	1,050
E2	BABB K-8	23
M1	BROWNING 7-8	279

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,121,888.43
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	481,603.76
D.	At Risk Student	(I-D)	154,363.76
E.	Indian Education For All	(I-E)	33,299.76
F.	American Indian Achievement Gap	(I-F)	306,372.00
G.	Data For Achievement	(I-G)	31,880.16
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	375,119.03
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	129,110.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,316
B.	BASE Budget Limit	(II-B)	8,452,615.52
C.	Maximum Budget Limit	(II-C)	10,331,130.03
D.	Over-BASE Levy As Submitted on Budget	(II-D)	348,554.66
E.	Adopted Budget	(II-E)	8,801,170.18

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	8,909,667.60
H.	Maximum Budget Limit	(II-H)	10,978,984.40
I.	Highest Budget Without a Vote	(II-I)	9,258,222.26
J.	Highest Budget	(II-J)	10,978,984.40
K.	Highest Voted Amount	(II-K)	1,720,762.14
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	9,258,222.26

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		838,643.05
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		838,643.05

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		9,258,222.26
1.	BASE Budget Limit	(V-A1)	8,909,667.60	
2.	Over-BASE Budget	(V-A2)	348,554.66	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,121,888.43
1.	Direct State Aid Paid By State	(V-B1)	4,121,888.43	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		481,603.76
D.	At Risk Student	(V-D)		154,363.76
E.	Indian Education For All	(V-E)		33,299.76
F.	American Indian Achievement Gap	(V-F)		306,372.00
G.	Data For Achievement	(V-G)		31,880.16
H.	Special Education Allowable Cost Payment	(V-H)		375,119.03
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,405,140.70
1.	State - Guaranteed Tax Base Aid	(V-L1)	3,169,650.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	235,490.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		8,909,667.60

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		348,554.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		348,554.66

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.55
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		36.23
1.	District Property Tax Levy Mills	(V-U1)	36.23	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		60.78

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

18 Glacier

0400 Browning Elem

Submit ID: 0400-79411410

01 General Fund

Adopted Budget	0001	9,258,222.26

Budget Uses

Expenditure Budget	0002	9,258,222.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,121,888.43
Quality Educator	3111	481,603.76
At Risk Student	3112	154,363.76
Indian Education For All	3113	33,299.76
American Indian Achievement Gap	3114	306,372.00
State Special Education Allowable Cost Payment to Districts	3115	375,119.03
Data For Achievement	3116	31,880.16
State - Guaranteed Tax Base Aid	3120	3,169,650.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	235,490.20		
Over-BASE Levy	1110(c)	348,554.66		
District Tax Levy			1110	584,044.86
Total Estimated Revenues to Fund Adopted Budget			0004	9,258,222.26
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,317,355.00

Budget Uses

Expenditure Budget	0002	1,139,292.44
Add To Fund Balance	0003	178,062.56

Transportation Schedule Data

On-Schedule	0005	302,569.42
Contingency	0006	0.00
Over-Schedule	0011	1,014,785.58
Fund Balance for Budget	TFS48	85,408.44
Operating Reserve	0961	85,408.44
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	151,284.71
State - On-Schedule Transportation Reimbursement	3210	151,284.71
District Tax Levy	1110	1,014,785.58
District Mills	999	105.49
Total Estimated Revenues to Fund Adopted Budget	0004	1,317,355.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

18 Glacier

0400 Browning Elem

Submit ID: 0400-79411410

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,812,373.85

Budget Uses

Expenditure Budget	0002	1,812,373.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,516,254.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,516,254.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	296,119.72
District Mills	999	30.78
Total Estimated Revenues to Fund Adopted Budget	0004	1,812,373.85

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Grech Motors Model GM40	2023	196,716.00	39,343.20	39,343.20	39,343.20
2023 Blue Bird Vision Gas w/ac	2023	120,712.50	24,142.50	24,142.50	24,142.50
Highline Communication update transportation radio system	2023	32,378.46	6,475.69	6,475.69	6,475.69
K12 Montana Inc - install new cameras	2023	158,039.40	31,607.88	31,607.88	31,607.88
Extended Stop Arms	2022	55,878.75	22,351.50	11,175.75	11,175.75
Highline Communication Base Station	2022	32,625.00	13,050.00	6,525.00	6,525.00
Pro Video Video Systems	2022	49,091.51	19,636.60	9,818.30	9,818.30
2020 Bird Blue 77 Passenger Bus	2020	64,800.00	51,840.00	12,960.00	12,960.00
2020 Blue Bird 33 Passenger Bus	2020	71,400.00	57,120.00	14,280.00	14,280.00
2020 Blue Bird Vision - Gas 77 Passenger	2020	59,400.00	47,520.00	11,880.00	11,880.00
2020 Ultra Coachliner SE	2020	185,531.00	148,424.80	37,106.20	37,106.20
2007 MCI	2018	122,272.00	146,726.40	24,454.40	24,454.40
2019 Blue Bird - Propane 6324	2018	52,058.00	62,469.60	10,411.60	10,411.60
2019 Blue Bird - Propane 6325	2018	52,058.00	62,469.60	10,411.60	10,411.60
2019 Blue Bird Vision - Propane 5205	2018	54,539.00	65,446.80	10,907.80	10,907.80
2019 Blue Bird Vision - Propane 6510	2018	57,862.00	69,434.00	11,572.40	11,572.40

2019 Blue BirdVision-Propane 6511	2018	58,537.00	70,244.40	11,707.40	11,707.40
2005 MCI J4500 Coach	2016	97,970.00	146,955.00	N/A	NA
2016 - 77 Pass propane bus	2016	56,700.00	85,050.00	N/A	NA
2016 - 77 Pass propane bus (1 of 2)	2016	56,700.00	85,050.00	N/A	NA
2016 Blue Bird 77 Passenger School Bus 60% Elementary	2016	56,700.00	45,360.00	11,340.00	11,340.00
2016 Lift bus - propane	2016	59,700.00	89,550.00	N/A	NA
2017 Blue Bird propane - Body # F470017	2016	55,502.00	83,253.00	N/A	NA
2017 Blue Bird propane - Body # F470018	2016	55,502.00	83,253.00	N/A	NA
2017 Blue Bird propane - Body # F470020	2016	55,502.00	83,253.00	N/A	NA
2017 Blue Bird propane - Body # F470021	2016	55,502.00	83,253.00	N/A	NA
2017 Blue Bird propane - Body # F470022	2016	55,502.00	83,253.00	N/A	NA
2017 Blue Bird propane - Body #F470019	2016	55,502.00	83,253.00	N/A	NA
2016 Blue Bird Vision-propane Body#F453880	2015	48,515.00	72,772.50	N/A	NA
2016 Blue Bird Vision-propane Body#F453882	2015	48,515.00	72,772.50	N/A	NA
2016 Blue Bird Vision-propane Body#F453883	2015	48,515.00	72,772.50	N/A	NA
2016 Blue Bird Vision-propane Body#F453884	2015	48,515.00	72,772.50	N/A	NA
2016 Blue Bird Vision-propane Body#F453885	2015	48,515.00	72,772.50	N/A	NA
2004 Blue Bird Coach	2008	138,000.00	207,000.00	N/A	NA
2005 Blue Bird - 42 Pass - 7679	2005	59,101.80	88,652.70	N/A	NA
2006 Blue Bird - 84 Pass - 6495	2005	52,800.00	79,200.00	N/A	NA
2006 Blue Bird - 84 pass - 6496	2005	52,800.00	79,200.00	N/A	NA
2004 Blue Bird - 66 Pass - 7460	2003	41,033.40	61,550.10	N/A	NA
2003 Blue Bird 84 Pass - 0628	2002	43,950.00	65,925.00	N/A	NA
2003 Blue Bird 84 Pass - 0629	2002	43,950.00	65,925.00	N/A	NA
1162-Motorola Radio	1998	957.00	1,435.50	N/A	NA
2237-Motorola Radio	1998	957.00	1,435.50	N/A	NA
781A-Motorola Radio	1998	957.00	1,435.50	N/A	NA
Blue Bird - 90 Pass- 0059	1998	48,983.40	73,475.10	N/A	NA
Video Cameras	1998	11,457.00	17,185.50	N/A	NA
0645-Motorola Radio	1997	957.00	1,435.50	N/A	NA
776 TVQ 1553	1996	802.20	1,203.30	N/A	NA
776 TVQ 1554	1996	802.20	1,203.30	N/A	NA
776 TVQ 1635	1996	802.20	1,203.30	N/A	NA
Total					296,119.72

Budget Report
FY 2025

18 Glacier

0400 Browning Elem

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13 Tuition Fund

Adopted Budget	0001	25,981.90

Budget Uses

Expenditure Budget	0002	25,981.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,981.90
Unreserved Fund Balance Reappropriated	0970	25,981.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,981.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

18 Glacier

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Submit ID: 0400-79411410

14 Retirement Fund

Adopted Budget	0001	2,324,529.00

Budget Uses

Expenditure Budget	0002	2,324,529.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	572,833.19
Operating Reserve	0961	464,905.80
Unreserved Fund Balance Reappropriated	0970	107,927.39

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	2,216,601.61
Total Estimated Revenues to Fund Adopted Budget	0004	2,324,529.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	33,769.62

Budget Uses

Expenditure Budget	0002	33,769.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,769.62
Operating Reserve	0961	11,819.37
Unreserved Fund Balance Reappropriated	0970	21,950.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,819.37
District Mills	999	1.23
Total Estimated Revenues to Fund Adopted Budget	0004	33,769.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	18,229.44

Budget Uses

Expenditure Budget	0002	18,229.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,011.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,011.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	8,217.78
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,229.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	393,173.80

Budget Uses

Expenditure Budget	0002	393,173.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	393,173.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	393,173.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	393,173.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

18 Glacier

0400 Browning Elem

Submit ID: 0400-79411410

50 Debt Service Fund

2008-1

Taxable Value		9,619,529.00
Adopted Budget	0001	352,976.00

Budget Uses

Expenditure Budget	0002	352,976.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	684,468.47
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	684,468.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	352,976.00
Estimated Revenues Exceeding Adopted Budget	0004a	331,492.47

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Refunding Bond	03/25/2021	06/30/2024	2,300,000.00	695,000.00	345,000.00	7,176.00	800.00
Total Bond Requirements							352,976.00
Total Debt Service Requirements						0002	352,976.00

Budget Report
FY 2025

18 Glacier

0400 Browning Elem

Submit ID: 0400-79411410

Revenue

Taxable Value		0.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	397,850.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	397,850.00

Budget Report
FY 2025

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0400 Browning Elem

Submit ID: 0400-79411410

Revenue Bond

Adopted Budget	0001	394,075.00

Budget Uses

Expenditure Budget	0002	394,075.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	394,075.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	07/15/2020	10/01/2032	3,955,000.00	2,790,000.00	305,000.00	88,275.00	800.00
Total Bond Requirements							394,075.00
Total Debt Service Requirements						0002	394,075.00

Budget Report
FY 2025

18 Glacier

0400 Browning Elem

Submit ID: 0400-79411410

61 Building Reserve Fund

Adopted Budget		0001	610,243.10

Budget Uses

Expenditure Budget		0002	610,243.10
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	450,483.10
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	450,483.10
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	121,189.72
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	38,570.28	
District Tax Levy		1110	38,570.28
District Mills		999	4.01
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.01
Total Estimated Revenues to Fund Adopted Budget		0004	610,243.10

Budget Report
FY 2025

18 Glacier

0401 Browning H S

Submit ID: 0401-79359938

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	613	11,963,470

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sandra Rivas

(Signature) (Date)

Chairperson, School Trustees: James Running Fisher

(Signature) (Date)

County Superintendent: Lester Johnson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

18 Glacier

0401 Browning H S

Submit ID: 0401-79359938

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,785,360.93	421,644.99	10%	8.81%	0.00	4,616,980.52	168,380.41	14.06
10 Transportation	535,818.00	107,163.60	20%	20.00%	356,658.31	112,550.52	66,609.17	5.57
11 Bus Depreciation Reserve	885,567.85	0.00	N/A	0.00%	725,119.81	0.00	160,448.04	13.41
13 Tuition	45,450.00		N/A		21,502.97	0.00	23,947.03	2.00
14 Retirement	938,608.00	187,721.60	20%	20.00%	15,031.28	923,576.72		
17 Adult Education	3,941.00	0.00	35%	0.00%	3,941.08	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	28,261.53	0.00	N/A	0.00%	23,847.78	4,413.75	0.00	0.00
29 Flexibility	209,545.77	0.00	N/A	0.00%	209,545.77	0.00	0.00	0.00
61 Building Reserve	264,952.64	0.00	N/A	0.00%	187,032.64	54,751.54	23,168.46	1.94
Total of All Funds	7,697,505.72	716,530.19			1,542,679.64	5,712,273.05	442,553.11	36.98

50 Debt Service **Tax Jurisdiction**								
2008-HS	290,378.46	0.00	20-9-438	0.00%	0.00	0.00	290,378.46	24.27

Budget Report
FY 2025

18 Glacier

0401 Browning H S

Submit ID: 0401-79359938

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BROWNING HS 9-12 613

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,328,857.93
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	187,047.53
D.	At Risk Student	(I-D)	57,580.40
E.	Indian Education For All	(I-E)	15,098.19
F.	American Indian Achievement Gap	(I-F)	145,442.00
G.	Data For Achievement	(I-G)	14,454.54
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	141,257.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	122,848.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	572
B.	BASE Budget Limit	(II-B)	4,328,196.00
C.	Maximum Budget Limit	(II-C)	5,345,802.76
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	4,328,196.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,785,360.93
H.	Maximum Budget Limit	(II-H)	5,912,109.76
I.	Highest Budget Without a Vote	(II-I)	4,785,360.93
J.	Highest Budget	(II-J)	5,912,109.76
K.	Highest Voted Amount	(II-K)	1,126,748.83
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,785,360.93

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		421,644.99
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		421,644.99

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,785,360.93
1.	BASE Budget Limit	(V-A1)	4,785,360.93	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,328,857.93
1.	Direct State Aid Paid By State	(V-B1)	2,328,857.93	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		187,047.53
D.	At Risk Student	(V-D)		57,580.40
E.	Indian Education For All	(V-E)		15,098.19
F.	American Indian Achievement Gap	(V-F)		145,442.00
G.	Data For Achievement	(V-G)		14,454.54
H.	Special Education Allowable Cost Payment	(V-H)		141,257.05
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,895,623.29
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,727,242.88	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	168,380.41	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,785,360.93

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.06
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		14.06

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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0401 Browning H S

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01 General Fund

Adopted Budget	0001	4,785,360.93

Budget Uses

Expenditure Budget	0002	4,785,360.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,328,857.93
Quality Educator	3111	187,047.53
At Risk Student	3112	57,580.40
Indian Education For All	3113	15,098.19
American Indian Achievement Gap	3114	145,442.00
State Special Education Allowable Cost Payment to Districts	3115	141,257.05
Data For Achievement	3116	14,454.54
State - Guaranteed Tax Base Aid	3120	1,727,242.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	168,380.41		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	168,380.41
Total Estimated Revenues to Fund Adopted Budget			0004	4,785,360.93
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	535,818.00

Budget Uses

Expenditure Budget	0002	535,818.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	112,550.52
Contingency	0006	0.00
Over-Schedule	0011	423,267.48
Fund Balance for Budget	TFS48	463,821.91
Operating Reserve	0961	107,163.60
Unreserved Fund Balance Reappropriated	0970	356,658.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	56,275.26
State - On-Schedule Transportation Reimbursement	3210	56,275.26
District Tax Levy	1110	66,609.17
District Mills	999	5.57
Total Estimated Revenues to Fund Adopted Budget	0004	535,818.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	885,567.85

Budget Uses

Expenditure Budget	0002	885,567.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	725,119.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	725,119.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	160,448.04
District Mills	999	13.41
Total Estimated Revenues to Fund Adopted Budget	0004	885,567.85

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Grech Motors Model: GM40	2023	65,572.00	13,114.40	13,114.40	13,114.40
2023 Blue Bird Vision Gas w/ac	2023	40,237.50	8,047.50	8,047.50	8,047.50
Highline Communications transportation radio update	2023	10,792.82	2,158.56	2,158.56	2,158.56
K12 Montana Inc - install new cameras	2023	105,359.60	21,071.92	21,071.92	21,071.92
Extended Stop Arms	2022	18,626.25	7,450.50	3,725.25	3,725.25
Highline Communication Base Station	2022	10,875.00	4,350.00	2,175.00	2,175.00
Pro Vision Video Systems	2022	32,547.04	13,018.82	6,509.41	6,509.41
2020 Blue Bird 77 Passenger Bus	2020	43,200.00	34,560.00	8,640.00	8,640.00
2020 Blue Bird Passenger 33 Bus	2020	47,600.00	38,080.00	9,520.00	9,520.00
2020 Blue Bird Vision - Gas 77 Passenger	2020	39,600.00	31,680.00	7,920.00	7,920.00
2020 Blue Bird Vision - Propane	2020	23,300.00	18,640.00	4,660.00	4,660.00
2020 Ultra Coachliner SE	2020	61,844.00	49,475.20	12,368.80	12,368.80
2007 MCI	2018	81,514.00	97,816.80	16,302.80	16,302.80
2019 Blue Bird - Propane 6324	2018	34,706.00	41,647.20	6,941.20	6,941.20
2019 Blue Bird - Propane 6325	2018	34,706.00	41,647.20	6,941.20	6,941.20
2019 Blue Bird - Propane 6509	2018	36,360.00	43,632.00	7,272.00	7,272.00

2019 Blue Bird Vision-Propane6511	2018	39,025.00	46,830.00	7,805.00	7,805.00
2019 BlueBird Vision - Propane 6510	2018	38,575.00	46,290.00	7,715.00	7,715.00
2005 MCI J4500 Coach	2016	65,314.00	97,971.00	N/A	NA
2016 - 77 Pass propane bus	2016	37,800.00	56,700.00	N/A	NA
2016 - 77 Pass propane bus (1 of 2)	2016	37,800.00	56,700.00	N/A	NA
2016 Blue Bird 77 Passenger School Bus 40% High School	2016	37,800.00	30,240.00	7,560.00	7,560.00
2016 Lift bus - propane	2016	39,800.00	59,700.00	N/A	NA
2017 Blue Bird propane - Body # F470017	2016	37,000.00	55,500.00	N/A	NA
2017 Blue Bird propane - Body # F470018	2016	37,000.00	55,500.00	N/A	NA
2017 Blue Bird propane - Body # F470019	2016	37,000.00	55,500.00	N/A	NA
2017 Blue Bird propane - Body # F470020	2016	37,000.00	55,500.00	N/A	NA
2017 Blue Bird propane - Body # F470021	2016	37,000.00	55,500.00	N/A	NA
2017 Blue Bird propane - Body # F470022	2016	37,000.00	55,500.00	N/A	NA
2016 Blue Bird Vision-propane Body#F453882	2015	32,343.00	48,514.50	N/A	NA
2016 Blue Bird Vision-propane Body#F453883	2015	32,343.00	48,514.50	N/A	NA
2016 Blue Bird Vision-propane Body#F453884	2015	32,343.00	48,514.50	N/A	NA
2016 Blue Bird Vision-propane Body#F453885	2015	32,343.00	48,514.50	N/A	NA
2006 Blue Bird - 84 Pass - 6495	2006	35,200.00	52,800.00	N/A	NA
2006 Blue bird - 84 Pass - 6496	2006	35,200.00	52,800.00	N/A	NA
2005 Blue Bird - 42 Pass - 7679	2005	39,401.20	59,101.80	N/A	NA
2004 Blue Bird - 66 Pass - 7460	2003	27,355.60	41,033.40	N/A	NA
2003 Blue Bird 84 Pass - 0628	2002	29,300.00	43,950.00	N/A	NA
2003 Blue Bird 84 Pass - 0629	2002	29,300.00	43,950.00	N/A	NA
1162-Motorola Radio	1998	638.00	957.00	N/A	NA
2237-Motorola Radio	1998	638.00	957.00	N/A	NA
781A-Motorola Radio	1998	638.00	957.00	N/A	NA
Blue Bird 90 Pass -0059	1998	32,655.60	48,983.40	N/A	NA
Video Cameras	1998	7,638.00	11,457.00	N/A	NA
0645-Motorola Radio	1997	638.00	957.00	N/A	NA
776 TVQ 1553	1996	534.80	802.20	N/A	NA
776 TVQ 1554	1996	534.80	802.20	N/A	NA
776 TVQ1635	1996	534.80	802.20	N/A	NA
Total					160,448.04

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13 Tuition Fund

Adopted Budget	0001	45,450.00

Budget Uses

Expenditure Budget	0002	45,450.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,502.97
Unreserved Fund Balance Reappropriated	0970	21,502.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	23,947.03
District Mills	999	2.00
Total Estimated Revenues to Fund Adopted Budget	0004	45,450.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	938,608.00

Budget Uses

Expenditure Budget	0002	938,608.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	202,752.88
Operating Reserve	0961	187,721.60
Unreserved Fund Balance Reappropriated	0970	15,031.28

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	923,576.72
Total Estimated Revenues to Fund Adopted Budget	0004	938,608.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	3,941.00

Budget Uses

Expenditure Budget	0002	3,941.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,941.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,941.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,941.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.08

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	28,261.53

Budget Uses

Expenditure Budget	0002	28,261.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,847.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,847.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,413.75
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,261.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	209,545.77

Budget Uses

Expenditure Budget	0002	209,545.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	209,545.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	209,545.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	209,545.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
2008-HS

Taxable Value		11,963,470.00
Adopted Budget	0001	290,378.46

Budget Uses

Expenditure Budget	0002	235,630.00
Add To Fund Balance	0003	54,748.46
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-54,748.46
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	290,378.46
Jurisdiction Mills	999	24.27
Total Estimated Revenues to Fund Adopted Budget	0004	290,378.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Refunding Bond	03/25/2021	06/30/2027	1,540,000.00	470,000.00	230,000.00	4,830.00	800.00
Total Bond Requirements							235,630.00
Total Debt Service Requirements						0002	235,630.00

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0401 Browning H S

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Revenue Bond

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

18 Glacier

0401 Browning H S

Submit ID: 0401-79359938

61 Building Reserve Fund

Adopted Budget		0001	264,952.64

Budget Uses

Expenditure Budget		0002	264,952.64
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	187,032.64
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	187,032.64
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	54,751.54
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,168.46	
District Tax Levy		1110	23,168.46
District Mills		999	1.94
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.94
Total Estimated Revenues to Fund Adopted Budget		0004	264,952.64

Budget Report
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47 Silver Bow

0840 Butte Elem

Submit ID: 0840-77008997

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 3,068	N/A	83,578,803

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kevin Patrick

(Signature) (Date)

Chairperson, School Trustees: Ann Boston

(Signature) (Date)

County Superintendent: Cathy Maloney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-77008997

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	22,954,244.24	2,130,978.77	10%	9.28%	0.00	16,523,593.68	6,430,650.56	76.96
10 Transportation	1,600,000.00	320,000.00	20%	20.00%	385,596.27	231,000.00	983,403.73	11.77
11 Bus Depreciation Reserve	2,565,340.29	0.00	N/A	0.00%	2,310,459.95	0.00	254,880.34	3.05
13 Tuition	425,000.00		N/A		26,255.78	0.00	398,744.22	4.77
14 Retirement	3,550,000.00	710,000.00	20%	20.00%	437,244.29	3,112,755.71		
17 Adult Education	150,000.00	52,500.00	35%	35.00%	147,861.41	0.00	2,138.59	0.03
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,116,018.37	0.00	N/A	0.00%	798,988.42	17,029.95	300,000.00	3.59
29 Flexibility	203,617.80	0.00	N/A	0.00%	203,617.80	0.00	0.00	0.00
61 Building Reserve	2,061,646.34	0.00	N/A	0.00%	1,708,506.34	208,272.52	144,867.48	1.73
Total of All Funds	34,625,867.04	3,213,478.77			6,018,530.26	20,092,651.86	8,514,684.92	101.90

50 Debt Service **Tax Jurisdiction**								
Butte Elementary	2,756,600.00	0.00	20-9-438	0.00%	631,485.05	0.00	2,125,114.95	25.43

Budget Report
FY 2025

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-77008997

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	BUTTE K-6	2,386 *
M1	BUTTE 7-8	682 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	9,172,330.35
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	808,096.73
D.	At Risk Student	(I-D)	146,757.85
E.	Indian Education For All	(I-E)	75,564.84
F.	American Indian Achievement Gap	(I-F)	43,318.00
G.	Data For Achievement	(I-G)	72,343.44
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	644,204.34
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	237,374.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3,074
B.	BASE Budget Limit	(II-B)	17,972,259.01
C.	Maximum Budget Limit	(II-C)	22,340,021.67
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,367,762.66
E.	Adopted Budget	(II-E)	22,340,021.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	18,463,770.70
H.	Maximum Budget Limit	(II-H)	22,954,244.24
I.	Highest Budget Without a Vote	(II-I)	22,750,442.67
J.	Highest Budget	(II-J)	22,954,244.24
K.	Highest Voted Amount	(II-K)	203,801.57
L.	Amount Approved on Ballot by Voters	(II-L)	203,801.57
M.	Adopted Budget	(II-M)	22,954,244.24

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,130,978.77
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,130,978.77

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		22,954,244.24
1.	BASE Budget Limit	(V-A1)	18,463,770.70	
2.	Over-BASE Budget	(V-A2)	4,490,473.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		9,172,330.35
1.	Direct State Aid Paid By State	(V-B1)	9,172,330.35	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		808,096.73
D.	At Risk Student	(V-D)		146,757.85
E.	Indian Education For All	(V-E)		75,564.84
F.	American Indian Achievement Gap	(V-F)		43,318.00
G.	Data For Achievement	(V-G)		72,343.44
H.	Special Education Allowable Cost Payment	(V-H)		644,204.34
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		46,780.11
1.	Actual Non-Levy Revenue	(V-J1)	46,780.11	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		7,454,375.04
1.	State - Guaranteed Tax Base Aid	(V-L1)	5,514,198.02	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,940,177.02	
M.	**Subtotal of BASE Budget Revenue	(V-M)		18,463,770.70

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,490,473.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,490,473.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.23
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		53.73
1.	District Property Tax Levy Mills	(V-U1)	53.73	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		76.96

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-77008997

01 General Fund

Adopted Budget	0001	22,954,244.24

Budget Uses

Expenditure Budget	0002	22,954,244.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	9,172,330.35
Quality Educator	3111	808,096.73
At Risk Student	3112	146,757.85
Indian Education For All	3113	75,564.84
American Indian Achievement Gap	3114	43,318.00
State Special Education Allowable Cost Payment to Districts	3115	644,204.34
Data For Achievement	3116	72,343.44
State - Guaranteed Tax Base Aid	3120	5,514,198.02

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	46,780.11
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,940,177.02		
Over-BASE Levy	1110(c)	4,490,473.54		
District Tax Levy			1110	6,430,650.56
Total Estimated Revenues to Fund Adopted Budget			0004	22,954,244.24
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,600,000.00

Budget Uses

Expenditure Budget	0002	1,600,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	210,000.00
Contingency	0006	21,000.00
Over-Schedule	0011	1,369,000.00
Fund Balance for Budget	TFS48	705,596.27
Operating Reserve	0961	320,000.00
Unreserved Fund Balance Reappropriated	0970	385,596.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	115,500.00
State - On-Schedule Transportation Reimbursement	3210	115,500.00
District Tax Levy	1110	983,403.73
District Mills	999	11.77
Total Estimated Revenues to Fund Adopted Budget	0004	1,600,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	2,565,340.29

Budget Uses

Expenditure Budget	0002	2,565,340.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,310,459.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,310,459.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	254,880.34
District Mills	999	3.05
Total Estimated Revenues to Fund Adopted Budget	0004	2,565,340.29

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus #125	2021	65,579.63	35,600.38	13,115.93	13,115.93
Bus #126	2021	63,568.75	34,508.75	12,713.75	12,713.75
Bus #127	2021	63,568.75	34,508.75	12,713.75	12,713.75
Bus #128	2021	63,568.75	34,508.75	12,713.75	12,713.75
Bus #129	2021	63,568.75	34,508.75	12,713.75	12,713.75
Bus #130	2021	63,568.75	34,508.75	12,713.75	12,713.75
Bus 1	2018	71,120.50	69,088.48	14,224.10	14,224.10
Bus 2	2018	71,120.50	69,088.48	14,224.10	14,224.10
Bus 3	2018	71,120.50	69,088.48	14,224.10	14,224.10
Bus 119	2017	47,368.54	52,782.07	9,473.71	9,473.71
Bus 120	2017	47,368.54	52,782.07	9,473.71	9,473.71
Bus 121	2017	47,368.54	52,782.07	9,473.71	9,473.71
Bus 122	2017	47,368.54	52,782.07	9,473.71	9,473.71
Bus 123	2017	47,368.54	52,782.07	9,473.71	9,473.71
Bus 124	2017	47,368.54	52,782.07	9,473.71	9,473.71
Bus 112	2016	55,897.43	69,522.32	11,179.49	11,179.49
Bus 113	2016	55,894.43	69,521.15	11,178.89	11,178.89
Bus 114	2016	55,894.43	69,521.15	11,178.89	11,178.89
Bus 115	2016	55,894.43	69,521.15	11,178.89	11,178.89
Bus 116	2016	55,894.43	69,521.15	11,178.89	11,178.89
Bus 117	2016	55,897.43	69,522.35	11,179.49	11,179.49
Bus 118 W/C	2016	57,989.69	72,063.83	11,597.94	11,597.94
Bus 105	2014	62,913.00	94,369.50	N/A	NA
Bus 106	2014	62,913.00	94,369.50	N/A	NA
Bus 107	2014	62,913.00	94,369.50	N/A	NA
Bus 108	2014	62,913.00	94,369.50	N/A	NA
Bus 109	2014	62,913.00	94,369.50	N/A	NA
Bus 110	2014	58,826.00	88,239.00	N/A	NA
Bus 111	2014	62,913.00	94,369.50	N/A	NA
Radio 111	2014	201.00	292.88	40.20	8.62
Radio-105	2013	257.95	386.93	N/A	NA
Radio-106	2013	257.95	386.93	N/A	NA
Radio-107	2013	257.95	386.93	N/A	NA
Radio-108	2013	257.95	386.93	N/A	NA
Radio-109	2013	257.95	386.93	N/A	NA
Radio-110	2013	257.95	386.93	N/A	NA
Van Hool C2045 Liner	2012	322,806.00	484,209.00	N/A	NA
Radio 104	2011	304.85	457.28	N/A	NA
Total					254,880.34

13 Tuition Fund

Adopted Budget	0001	425,000.00

Budget Uses

Expenditure Budget	0002	425,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,255.78
Unreserved Fund Balance Reappropriated	0970	26,255.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	398,744.22
District Mills	999	4.77
Total Estimated Revenues to Fund Adopted Budget	0004	425,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	3,550,000.00

Budget Uses

Expenditure Budget	0002	3,550,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,147,244.29
Operating Reserve	0961	710,000.00
Unreserved Fund Balance Reappropriated	0970	437,244.29

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,112,755.71
Total Estimated Revenues to Fund Adopted Budget	0004	3,550,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	200,361.41
Operating Reserve	0961	52,500.00
Unreserved Fund Balance Reappropriated	0970	147,861.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,138.59
District Mills	999	0.03
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,116,018.37

Budget Uses

Expenditure Budget	0002	1,116,018.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	798,988.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	798,988.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	17,029.95
District Tax Levy	1110	300,000.00
District Mills	999	3.59
Total Estimated Revenues to Fund Adopted Budget	0004	1,116,018.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	203,617.80

Budget Uses

Expenditure Budget	0002	203,617.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	203,617.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	203,617.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	203,617.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-77008997

50 Debt Service Fund

Butte Elementary

Taxable Value		83,578,803.00
Adopted Budget	0001	2,756,600.00

Budget Uses

Expenditure Budget	0002	2,756,600.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	631,485.05
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	631,485.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,125,114.95
Jurisdiction Mills	999	25.43
Total Estimated Revenues to Fund Adopted Budget	0004	2,756,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	03/05/2019	06/30/2039	35,000,000.00	27,945,000.00	1,410,000.00	1,280,100.00	500.00
Total Bond Requirements							2,690,600.00

SIDs

Issue Type		Amount
Elementary		66,000.00
Total SID Requirements		66,000.00
Total Debt Service Requirements	0002	2,756,600.00

Budget Report
FY 2025

47 Silver Bow

0840 Butte Elem

Submit ID: 0840-77008997

61 Building Reserve Fund

Adopted Budget		0001	2,061,646.34

Budget Uses

Expenditure Budget		0002	2,061,646.34
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,708,506.34
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,708,506.34
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	208,272.52
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	144,867.48	
District Tax Levy		1110	144,867.48
District Mills		999	1.73
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.73
Total Estimated Revenues to Fund Adopted Budget		0004	2,061,646.34

Budget Report
FY 2025

47 Silver Bow

1212 Butte H S

Submit ID: 1212-76301740

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	1,327	101,061,935

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kevin Patrick

(Signature) (Date)

Chairperson, School Trustees: Ann Boston

(Signature) (Date)

County Superintendent: Cathy Maloney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

47 Silver Bow

1212 Butte H S

Submit ID: 1212-76301740

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	11,831,786.48	1,162,126.63	10%	9.82%	0.00	8,235,206.81	3,596,579.67	35.58
10 Transportation	800,000.00	160,000.00	20%	20.00%	167,082.58	44,000.00	588,917.42	5.83
11 Bus Depreciation Reserve	1,289,866.47	0.00	N/A	0.00%	1,164,335.16	0.00	125,531.31	1.24
13 Tuition	335,000.00		N/A		12,594.12	0.00	322,405.88	3.19
14 Retirement	2,000,000.00	400,000.00	20%	20.00%	441,678.69	1,558,321.31		
17 Adult Education	110,000.00	38,500.00	35%	35.00%	99,623.21	0.00	10,376.79	0.10
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	277,447.51	0.00	N/A	0.00%	268,681.50	8,766.01	0.00	0.00
29 Flexibility	59,365.77	0.00	N/A	0.00%	59,365.77	0.00	0.00	0.00
61 Building Reserve	1,660,198.40	0.00	N/A	0.00%	1,497,028.40	80,864.51	82,305.49	0.81
Total of All Funds	18,363,664.63	1,760,626.63			3,710,389.43	9,927,158.64	4,726,116.56	46.75

50 Debt Service **Tax Jurisdiction**								
47-1212	40,000.00	0.00	20-9-438	0.00%	228,686.48	0.00	0.00	0.00

Budget Report
FY 2025

47 Silver Bow

1212 Butte H S

Submit ID: 1212-76301740

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 BUTTE HS 9-12 1,327 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,829,886.63
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	344,564.13
D.	At Risk Student	(I-D)	48,411.70
E.	Indian Education For All	(I-E)	32,684.01
F.	American Indian Achievement Gap	(I-F)	14,036.00
G.	Data For Achievement	(I-G)	31,290.66
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	277,842.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	209,916.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,347
B.	BASE Budget Limit	(II-B)	9,317,663.87
C.	Maximum Budget Limit	(II-C)	11,609,575.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	2,291,911.30
E.	Adopted Budget	(II-E)	11,609,575.17

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	9,504,058.04
H.	Maximum Budget Limit	(II-H)	11,831,786.48
I.	Highest Budget Without a Vote	(II-I)	11,831,786.48
J.	Highest Budget	(II-J)	11,831,786.48
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	11,831,786.48

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,162,126.63
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,162,126.63

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		11,831,786.48
1.	BASE Budget Limit	(V-A1)	9,504,058.04	
2.	Over-BASE Budget	(V-A2)	2,327,728.44	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,829,886.63
1.	Direct State Aid Paid By State	(V-B1)	4,829,886.63	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		344,564.13
D.	At Risk Student	(V-D)		48,411.70
E.	Indian Education For All	(V-E)		32,684.01
F.	American Indian Achievement Gap	(V-F)		14,036.00
G.	Data For Achievement	(V-G)		31,290.66
H.	Special Education Allowable Cost Payment	(V-H)		277,842.24
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		22,045.64
1.	Actual Non-Levy Revenue	(V-J1)	22,045.64	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,903,297.03
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,634,445.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,268,851.23	
M.	**Subtotal of BASE Budget Revenue	(V-M)		9,504,058.04

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		2,327,728.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		2,327,728.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.55
U.	Over-BASE Mills	(V-U)		23.03
1.	District Property Tax Levy Mills	(V-U1)	23.03	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.58

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

47 Silver Bow

1212 Butte H S

Submit ID: 1212-76301740

01 General Fund

Adopted Budget	0001	11,831,786.48

Budget Uses

Expenditure Budget	0002	11,831,786.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,829,886.63
Quality Educator	3111	344,564.13
At Risk Student	3112	48,411.70
Indian Education For All	3113	32,684.01
American Indian Achievement Gap	3114	14,036.00
State Special Education Allowable Cost Payment to Districts	3115	277,842.24
Data For Achievement	3116	31,290.66
State - Guaranteed Tax Base Aid	3120	2,634,445.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	22,045.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,268,851.23		
Over-BASE Levy	1110(c)	2,327,728.44		
District Tax Levy			1110	3,596,579.67
Total Estimated Revenues to Fund Adopted Budget			0004	11,831,786.48
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	800,000.00

Budget Uses

Expenditure Budget	0002	800,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,000.00
Contingency	0006	4,000.00
Over-Schedule	0011	756,000.00
Fund Balance for Budget	TFS48	327,082.58
Operating Reserve	0961	160,000.00
Unreserved Fund Balance Reappropriated	0970	167,082.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,000.00
State - On-Schedule Transportation Reimbursement	3210	22,000.00
District Tax Levy	1110	588,917.42
District Mills	999	5.83
Total Estimated Revenues to Fund Adopted Budget	0004	800,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,289,866.47

Budget Uses

Expenditure Budget	0002	1,289,866.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,164,335.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,164,335.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	125,531.31
District Mills	999	1.24
Total Estimated Revenues to Fund Adopted Budget	0004	1,289,866.47

Budget Report
FY 2025

47 Silver Bow

1212 Butte H S

Submit ID: 1212-76301740

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus #125	2021	32,300.41	19,380.24	6,460.08	6,460.08
Bus #126	2021	31,309.98	18,786.00	6,262.00	6,262.00
Bus #127	2021	31,309.98	18,786.00	6,262.00	6,262.00
Bus #128	2021	31,309.98	18,786.00	6,262.00	6,262.00
Bus #129	2021	31,309.98	18,786.00	6,262.00	6,262.00
Bus #130	2021	31,309.98	18,786.00	6,262.00	6,262.00
Bus 1	2018	35,029.50	36,030.33	7,005.90	7,005.90
Bus 2	2018	35,029.50	36,030.33	7,005.90	7,005.90
Bus 3	2018	35,029.50	36,030.33	7,005.90	7,005.90
Bus 119	2017	23,330.78	27,330.36	4,666.16	4,666.16
Bus 120	2017	23,330.78	27,330.36	4,666.16	4,666.16
Bus 121	2017	23,330.78	27,330.36	4,666.16	4,666.16
Bus 122	2017	23,330.78	27,330.36	4,666.16	4,666.16
Bus 123	2017	23,330.78	27,330.36	4,666.16	4,666.16
Bus 124	2017	23,330.78	27,330.36	4,666.16	4,666.16
Bus 112	2016	27,530.09	34,749.54	5,506.02	5,506.02
Bus 113	2016	27,530.09	34,749.54	5,506.02	5,506.02
Bus 114	2016	27,530.09	34,749.54	5,506.02	5,506.02
Bus 115	2016	27,530.09	34,749.54	5,506.02	5,506.02
Bus 116	2016	27,530.09	34,749.54	5,506.02	5,506.02
Bus 117	2016	27,530.09	34,749.54	5,506.02	5,506.02
Bus 118 W/C	2016	28,552.24	35,946.91	5,710.45	5,710.45
Bus 105	2014	30,987.00	46,480.50	N/A	NA
Bus 106	2014	30,987.00	46,480.50	N/A	NA
Bus 107	2014	30,987.00	46,480.50	N/A	NA
Bus 108	2014	30,987.00	46,480.50	N/A	NA
Bus 109	2014	30,987.00	46,480.50	N/A	NA
Bus 110	2014	28,974.00	43,461.00	N/A	NA
Bus 111	2014	30,987.00	46,480.50	N/A	NA
Radio 111	2014	99.00	148.50	N/A	NA
Radio-105	2013	127.05	190.58	N/A	NA
Radio-106	2013	127.05	190.58	N/A	NA
Radio-107	2013	127.05	190.58	N/A	NA
Radio-108	2013	127.05	190.58	N/A	NA
Radio-109	2013	127.05	190.58	N/A	NA
Radio-110	2013	127.05	190.58	N/A	NA
Van Hool C2045 Liner	2012	158,994.00	238,491.00	N/A	NA
Radio 104	2011	150.15	225.23	N/A	NA
Total					125,531.31

13 Tuition Fund

Adopted Budget	0001	335,000.00

Budget Uses

Expenditure Budget	0002	335,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,594.12
Unreserved Fund Balance Reappropriated	0970	12,594.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	322,405.88
District Mills	999	3.19
Total Estimated Revenues to Fund Adopted Budget	0004	335,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	2,000,000.00

Budget Uses

Expenditure Budget	0002	2,000,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	841,678.69
Operating Reserve	0961	400,000.00
Unreserved Fund Balance Reappropriated	0970	441,678.69

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,558,321.31
Total Estimated Revenues to Fund Adopted Budget	0004	2,000,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	138,123.21
Operating Reserve	0961	38,500.00
Unreserved Fund Balance Reappropriated	0970	99,623.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,376.79
District Mills	999	0.10
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	277,447.51

Budget Uses

Expenditure Budget	0002	277,447.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	268,681.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	268,681.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	8,766.01
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	277,447.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	59,365.77

Budget Uses

Expenditure Budget	0002	59,365.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59,365.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	59,365.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	59,365.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

47 Silver Bow

1212 Butte H S

Submit ID: 1212-76301740

50 Debt Service Fund

47-1212

Taxable Value		101,061,935.00
Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	228,686.48
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	228,686.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	188,686.48

SIDs

Issue Type		Amount
High School		40,000.00
Total SID Requirements		40,000.00
Total Debt Service Requirements	0002	40,000.00

Budget Report
FY 2025

47 Silver Bow

1212 Butte H S

Submit ID: 1212-76301740

61 Building Reserve Fund

Adopted Budget		0001	1,660,198.40

Budget Uses

Expenditure Budget		0002	1,660,198.40
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,497,028.40
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,497,028.40
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	80,864.51
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	82,305.49	
District Tax Levy		1110	82,305.49
District Mills		999	0.81
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.81
Total Estimated Revenues to Fund Adopted Budget		0004	1,660,198.40

Budget Report
FY 2025

50 Teton

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 21	N/A	770,292

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacia Coverdell

(Signature) (Date)

Chairperson, School Trustees: Paul Rice

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
50 Teton
0889 Bynum Elem

Submit ID: 0889-92143819

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	184,684.34	18,970.93	10%	10.27%	4,435.79	147,061.00	33,187.55	43.06
10 Transportation	45,804.45	9,160.89	20%	20.00%	36,643.56	2,200.00	6,960.89	9.04
11 Bus Depreciation Reserve	29,201.34	0.00	N/A	0.00%	29,201.34	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	30,000.00	6,000.00	20%	20.00%	5,656.83	24,343.17		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,195.90	0.00	N/A	0.00%	6,044.00	151.90	0.00	0.00
29 Flexibility	8,874.02	0.00	N/A	0.00%	8,874.02	0.00	0.00	0.00
61 Building Reserve	30,173.87	0.00	N/A	0.00%	11,873.87	14,640.00	3,660.00	4.75
Total of All Funds	334,933.92	34,131.82			102,729.41	188,396.07	43,808.44	56.85

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

50 Teton

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Submit ID: 0889-92143819

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 BYNUM K-8 21 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	85,541.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,346.00
D.	At Risk Student	(I-D)	313.69
E.	Indian Education For All	(I-E)	517.23
F.	American Indian Achievement Gap	(I-F)	726.00
G.	Data For Achievement	(I-G)	495.18
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,429.47
I.	State Special Education Related-Services Payment To Coop	(I-I)	476.46
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,952.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	30
B.	BASE Budget Limit	(II-B)	209,391.67
C.	Maximum Budget Limit	(II-C)	259,720.38
D.	Over-BASE Levy As Submitted on Budget	(II-D)	20,000.00
E.	Adopted Budget	(II-E)	229,391.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	164,684.34
H.	Maximum Budget Limit	(II-H)	203,625.02
I.	Highest Budget Without a Vote	(II-I)	184,684.34
J.	Highest Budget	(II-J)	230,394.17
K.	Highest Voted Amount	(II-K)	45,709.83
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	184,684.34

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		18,468.43
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		502.50
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	502.50	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,435.79
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	4,435.79	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		23,406.72

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		184,684.34
1.	BASE Budget Limit	(V-A1)	164,684.34	
2.	Over-BASE Budget	(V-A2)	20,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		85,541.50
1.	Direct State Aid Paid By State	(V-B1)	85,541.50	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,346.00
D.	At Risk Student	(V-D)		313.69
E.	Indian Education For All	(V-E)		517.23
F.	American Indian Achievement Gap	(V-F)		726.00
G.	Data For Achievement	(V-G)		495.18
H.	Special Education Allowable Cost Payment	(V-H)		1,429.47
I.	Remaining Fund Balance Available	(V-I)		4,435.79
J.	Non-Levy Revenue and Funding Sources	(V-J)		212.73
1.	Actual Non-Levy Revenue	(V-J1)	212.73	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		63,666.75
1.	State - Guaranteed Tax Base Aid	(V-L1)	50,479.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	13,187.55	
M.	**Subtotal of BASE Budget Revenue	(V-M)		164,684.34

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		20,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		20,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		17.10
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		25.96
1.	District Property Tax Levy Mills	(V-U1)	25.96	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.06

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025
50 Teton

0889 Bynum Elem

Submit ID: 0889-92143819

01 General Fund

Adopted Budget	0001	184,684.34

Budget Uses

Expenditure Budget	0002	184,684.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,435.79
Direct State Aid	3110	85,541.50
Quality Educator	3111	7,346.00
At Risk Student	3112	313.69
Indian Education For All	3113	517.23
American Indian Achievement Gap	3114	726.00
State Special Education Allowable Cost Payment to Districts	3115	1,429.47
Data For Achievement	3116	495.18
State - Guaranteed Tax Base Aid	3120	50,479.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	212.73
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	13,187.55		
Over-BASE Levy	1110(c)	20,000.00		
District Tax Levy			1110	33,187.55
Total Estimated Revenues to Fund Adopted Budget			0004	184,684.34
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2025
50 Teton

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Submit ID: 0889-92143819

10 Transportation Fund

Adopted Budget	0001	45,804.45

Budget Uses

Expenditure Budget	0002	45,804.45
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,000.00
Contingency	0006	200.00
Over-Schedule	0011	43,604.45
Fund Balance for Budget	TFS48	45,804.45
Operating Reserve	0961	9,160.89
Unreserved Fund Balance Reappropriated	0970	36,643.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,100.00
State - On-Schedule Transportation Reimbursement	3210	1,100.00
District Tax Levy	1110	6,960.89
District Mills	999	9.04
Total Estimated Revenues to Fund Adopted Budget	0004	45,804.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	29,201.34

Budget Uses

Expenditure Budget	0002	29,201.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	29,201.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,201.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	29,201.34

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
GMC	2013	10,760.00	16,140.00	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
50 Teton

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Submit ID: 0889-92143819

14 Retirement Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,656.83
Operating Reserve	0961	6,000.00
Unreserved Fund Balance Reappropriated	0970	5,656.83

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	24,343.17
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,195.90

Budget Uses

Expenditure Budget	0002	6,195.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,044.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,044.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	151.90
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,195.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

50 Teton

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Submit ID: 0889-92143819

29 Flexibility Fund

Adopted Budget	0001	8,874.02

Budget Uses

Expenditure Budget	0002	8,874.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,874.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,874.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,874.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Teton

0889 Bynum Elem

Submit ID: 0889-92143819

61 Building Reserve Fund

Adopted Budget		0001	30,173.87

Budget Uses

Expenditure Budget		0002	30,173.87
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	11,873.87
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	11,873.87
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	14,640.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,660.00	
District Tax Levy		1110	3,660.00
District Mills		999	4.75
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.75
Total Estimated Revenues to Fund Adopted Budget		0004	30,173.87

Budget Report
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0969 Canyon Creek Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 234	N/A	7,290,202

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Danielle Roberts

(Signature) (Date)

Chairperson, School Trustees: Amy Sironi

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

56 Yellowstone

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0969 Canyon Creek Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,826,803.30	182,680.33	10%	10.00%	104,279.98	1,316,568.59	405,954.73	55.69
10 Transportation	239,442.75	47,888.55	20%	20.00%	28,849.91	56,193.13	154,399.71	21.18
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	92,590.42		N/A		22,300.73	0.00	70,289.69	9.64
14 Retirement	275,290.92	55,058.18	20%	20.00%	49,678.19	225,612.73		
17 Adult Education	824.25	288.49	35%	35.00%	535.76	0.00	288.49	0.04
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	14,410.93	0.00	N/A	0.00%	12,989.00	1,421.93	0.00	0.00
29 Flexibility	5,929.05	0.00	N/A	0.00%	5,929.05	0.00	0.00	0.00
61 Building Reserve	180,599.82	0.00	N/A	0.00%	180,599.82	0.00	0.00	0.00
Total of All Funds	2,635,891.44	285,915.55			405,162.44	1,599,796.38	630,932.62	86.55

50 Debt Service **Tax Jurisdiction**								
DIST 4	0.00	0.00	20-9-438	0.00%	10,695.11	0.00	0.00	0.00

Budget Report
FY 2025

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CANYON CREEK K-6	184	*
M1	CANYON CREEK 7-8	50	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	776,505.74
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	68,868.75
D.	At Risk Student	(I-D)	4,263.87
E.	Indian Education For All	(I-E)	5,763.42
F.	American Indian Achievement Gap	(I-F)	3,388.00
G.	Data For Achievement	(I-G)	5,517.72
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	42,812.17
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,482.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	22,361.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	256
B.	BASE Budget Limit	(II-B)	1,674,287.93
C.	Maximum Budget Limit	(II-C)	2,094,267.10
D.	Over-BASE Levy As Submitted on Budget	(II-D)	285,152.21
E.	Adopted Budget	(II-E)	1,959,440.14

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,541,651.09
H.	Maximum Budget Limit	(II-H)	1,921,057.52
I.	Highest Budget Without a Vote	(II-I)	1,827,214.05
J.	Highest Budget	(II-J)	1,962,804.77
K.	Highest Voted Amount	(II-K)	135,590.72
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,826,803.30

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		182,680.33
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		104,279.98
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	410.75	
2.	Remaining Fund Balance Available (970b)	(III-D2)	103,869.23	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		286,960.31

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,826,803.30
1.	BASE Budget Limit	(V-A1)	1,541,651.09	
2.	Over-BASE Budget	(V-A2)	285,152.21	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		776,505.74
1.	Direct State Aid Paid By State	(V-B1)	776,505.74	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		68,868.75
D.	At Risk Student	(V-D)		4,263.87
E.	Indian Education For All	(V-E)		5,763.42
F.	American Indian Achievement Gap	(V-F)		3,388.00
G.	Data For Achievement	(V-G)		5,517.72
H.	Special Education Allowable Cost Payment	(V-H)		42,812.17
I.	Remaining Fund Balance Available	(V-I)		103,869.23
J.	Non-Levy Revenue and Funding Sources	(V-J)		37,585.49
1.	Actual Non-Levy Revenue	(V-J1)	37,585.49	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		493,076.70
1.	State - Guaranteed Tax Base Aid	(V-L1)	371,863.43	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	121,213.27	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,541,651.09

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		410.75
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	410.75	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		284,741.46
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		285,152.21

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		16.63
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		39.06
1.	District Property Tax Levy Mills	(V-U1)	39.06	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		55.69

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	1,826,803.30

Budget Uses

Expenditure Budget	0002	1,826,803.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	104,279.98
Direct State Aid	3110	776,505.74
Quality Educator	3111	68,868.75
At Risk Student	3112	4,263.87
Indian Education For All	3113	5,763.42
American Indian Achievement Gap	3114	3,388.00
State Special Education Allowable Cost Payment to Districts	3115	42,812.17
Data For Achievement	3116	5,517.72
State - Guaranteed Tax Base Aid	3120	371,863.43

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	15,605.15
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	14,480.34
Rentals	1910	7,500.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	121,213.27		
Over-BASE Levy	1110(c)	284,741.46		
District Tax Levy			1110	405,954.73
Total Estimated Revenues to Fund Adopted Budget			0004	1,826,803.30
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	239,442.75

Budget Uses

Expenditure Budget	0002	239,442.75
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	51,084.66
Contingency	0006	5,108.47
Over-Schedule	0011	183,249.62
Fund Balance for Budget	TFS48	76,738.46
Operating Reserve	0961	47,888.55
Unreserved Fund Balance Reappropriated	0970	28,849.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	28,096.56
State - On-Schedule Transportation Reimbursement	3210	28,096.57
District Tax Levy	1110	154,399.71
District Mills	999	21.18
Total Estimated Revenues to Fund Adopted Budget	0004	239,442.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	92,590.42

Budget Uses

Expenditure Budget	0002	92,590.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,300.73
Unreserved Fund Balance Reappropriated	0970	22,300.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	70,289.69
District Mills	999	9.64
Total Estimated Revenues to Fund Adopted Budget	0004	92,590.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	275,290.92

Budget Uses

Expenditure Budget	0002	275,290.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	104,736.37
Operating Reserve	0961	55,058.18
Unreserved Fund Balance Reappropriated	0970	49,678.19

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	225,612.73
Total Estimated Revenues to Fund Adopted Budget	0004	275,290.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	824.25

Budget Uses

Expenditure Budget	0002	824.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	824.25
Operating Reserve	0961	288.49
Unreserved Fund Balance Reappropriated	0970	535.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	288.49
District Mills	999	0.04
Total Estimated Revenues to Fund Adopted Budget	0004	824.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	14,410.93

Budget Uses

Expenditure Budget	0002	14,410.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,989.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,989.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,421.93
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,410.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5,929.05

Budget Uses

Expenditure Budget	0002	5,929.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,929.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,929.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,929.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

DIST 4

Taxable Value		7,290,202.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,695.11
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,695.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	10,695.11

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61 Building Reserve Fund

Adopted Budget		0001	180,599.82

Budget Uses

Expenditure Budget		0002	180,599.82
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	180,599.82
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	180,599.82
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	180,599.82

Budget Report
FY 2025

22 Jefferson

0458 Cardwell Elem

Submit ID: 0458-88698235

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 36	N/A	2,661,132

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 22 Jefferson	26	N/A	1,956,508
Non-located - 28 Madison	10	N/A	704,624

The final budget is approved as set forth in this document.

Certification

District Clerk: Lisa Morgan

(Signature) (Date)

Chairperson, School Trustees: Kyle Glaus

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

22 Jefferson

0458 Cardwell Elem

Submit ID: 0458-88698235

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	327,682.39	31,762.23	10%	9.69%	0.00	208,725.15	118,957.24	44.69
10 Transportation	70,000.00	14,000.00	20%	20.00%	1,531.95	17,048.69	51,419.36	19.32
11 Bus Depreciation Reserve	219,933.71	0.00	N/A	0.00%	175,223.73	7,500.00	37,209.98	13.98
13 Tuition	268.34		N/A		268.34	0.00	0.00	0.00
14 Retirement	70,000.00	14,000.00	20%	20.00%	11,863.64	58,136.36		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,471.37	0.00	N/A	0.00%	1,231.02	240.35	0.00	0.00
29 Flexibility	4,062.39	0.00	N/A	0.00%	4,062.39	0.00	0.00	0.00
61 Building Reserve	95,198.33	0.00	N/A	0.00%	76,128.33	15,256.00	3,814.00	1.43
Total of All Funds	788,616.53	59,762.23			270,309.40	306,906.55	211,400.58	79.42

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

22 Jefferson

0458 Cardwell Elem

Submit ID: 0458-88698235

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 CARDWELL K-8 36 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	127,792.38
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	14,692.00
D.	At Risk Student	(I-D)	2,387.52
E.	Indian Education For All	(I-E)	886.68
F.	American Indian Achievement Gap	(I-F)	484.00
G.	Data For Achievement	(I-G)	848.88
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,452.58
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,852.90
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,604.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	37
B.	BASE Budget Limit	(II-B)	254,675.77
C.	Maximum Budget Limit	(II-C)	317,483.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	68,000.00
E.	Adopted Budget	(II-E)	322,675.77

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	260,585.05
H.	Maximum Budget Limit	(II-H)	323,946.14
I.	Highest Budget Without a Vote	(II-I)	327,682.39
J.	Highest Budget	(II-J)	327,682.39
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	327,682.39

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		31,762.23
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		31,762.23

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		327,682.39
1.	BASE Budget Limit	(V-A1)	260,585.05	
2.	Over-BASE Budget	(V-A2)	67,097.34	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		127,792.38
1.	Direct State Aid Paid By State	(V-B1)	127,792.38	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		14,692.00
D.	At Risk Student	(V-D)		2,387.52
E.	Indian Education For All	(V-E)		886.68
F.	American Indian Achievement Gap	(V-F)		484.00
G.	Data For Achievement	(V-G)		848.88
H.	Special Education Allowable Cost Payment	(V-H)		8,452.58
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,455.19
1.	Actual Non-Levy Revenue	(V-J1)	2,455.19	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		102,585.82
1.	State - Guaranteed Tax Base Aid	(V-L1)	50,725.92	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	51,859.90	
M.	**Subtotal of BASE Budget Revenue	(V-M)		260,585.05

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		67,097.34
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		67,097.34

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.48
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		25.21
1.	District Property Tax Levy Mills	(V-U1)	25.21	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		44.69

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	327,682.39

Budget Uses

Expenditure Budget	0002	327,682.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	127,792.38
Quality Educator	3111	14,692.00
At Risk Student	3112	2,387.52
Indian Education For All	3113	886.68
American Indian Achievement Gap	3114	484.00
State Special Education Allowable Cost Payment to Districts	3115	8,452.58
Data For Achievement	3116	848.88
State - Guaranteed Tax Base Aid	3120	50,725.92

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,455.19
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	51,859.90		
Over-BASE Levy	1110(c)	67,097.34		
District Tax Levy			1110	118,957.24
Total Estimated Revenues to Fund Adopted Budget			0004	327,682.39
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	14,589.72
Contingency	0006	1,458.97
Over-Schedule	0011	53,951.31
Fund Balance for Budget	TFS48	15,531.95
Operating Reserve	0961	14,000.00
Unreserved Fund Balance Reappropriated	0970	1,531.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,024.34
State - On-Schedule Transportation Reimbursement	3210	8,024.35
District Tax Levy	1110	51,419.36
District Mills	999	19.32
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	219,933.71

Budget Uses

Expenditure Budget	0002	219,933.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	175,223.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	175,223.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	37,209.98
District Mills	999	13.98
Total Estimated Revenues to Fund Adopted Budget	0004	219,933.71

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 International 47 Pass Bus	2023	100,868.00	20,173.60	20,173.60	20,173.60
2019 INTEGRATED CE	2018	85,181.91	102,218.28	17,036.38	17,036.38
2014 IC CE	2014	88,521.29	132,781.94	N/A	NA
Total					37,209.98

13 Tuition Fund

Adopted Budget	0001	268.34

Budget Uses

Expenditure Budget	0002	268.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	268.34
Unreserved Fund Balance Reappropriated	0970	268.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	268.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,863.64
Operating Reserve	0961	14,000.00
Unreserved Fund Balance Reappropriated	0970	11,863.64

Estimated Funding Sources

Interest Earnings	1510	750.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	57,386.36
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,471.37

Budget Uses

Expenditure Budget	0002	1,471.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,231.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,231.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	240.35
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,471.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

22 Jefferson

0458 Cardwell Elem

Submit ID: 0458-88698235

29 Flexibility Fund

Adopted Budget	0001	4,062.39

Budget Uses

Expenditure Budget	0002	4,062.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,062.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,062.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,062.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

22 Jefferson

0458 Cardwell Elem

Submit ID: 0458-88698235

61 Building Reserve Fund

Adopted Budget		0001	95,198.33

Budget Uses

Expenditure Budget		0002	95,198.33
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	76,128.33
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	76,128.33
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,256.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,814.00	
District Tax Levy		1110	3,814.00
District Mills		999	1.43
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.43
Total Estimated Revenues to Fund Adopted Budget		0004	95,198.33

Budget Report
FY 2025

06 Carter

Submit ID: 0097-88670774

0097 Carter County H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	41	74,180,312

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brittani Brence

(Signature) (Date)

Chairperson, School Trustees: Samantha Wright

(Signature) (Date)

County Superintendent: Tracey Walker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
06 Carter
0097 Carter County H S

Submit ID: 0097-88670774

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	790,162.21	79,016.22	10%	10.00%	41,049.38	350,069.28	399,043.55	5.38
10 Transportation	160,000.00	32,000.00	20%	20.00%	39,368.36	33,402.15	87,229.49	1.18
11 Bus Depreciation Reserve	395,455.06	0.00	N/A	0.00%	311,370.86	0.00	84,084.20	1.13
13 Tuition	19,476.73		N/A		19,476.73	0.00	0.00	0.00
14 Retirement	195,000.00	37,000.00	20%	18.97%	3,007.50	191,992.50		
17 Adult Education	12,000.00	0.00	35%	0.00%	6,941.42	0.00	5,058.58	0.07
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	47,595.61	0.00	N/A	0.00%	11,045.53	550.08	36,000.00	0.49
29 Flexibility	39,918.86	0.00	N/A	0.00%	33,735.42	6,183.44	0.00	0.00
61 Building Reserve	284,009.84	0.00	N/A	0.00%	231,059.84	3,043.22	49,906.78	0.67
Total of All Funds	1,943,618.31	148,016.22			697,055.04	585,240.67	661,322.60	8.92

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

06 Carter

Submit ID: 0097-88670774

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CARTER CO HS 9-12 41 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	305,950.04
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	24,609.10
D.	At Risk Student	(I-D)	2,242.01
E.	Indian Education For All	(I-E)	1,009.83
F.	American Indian Achievement Gap	(I-F)	484.00
G.	Data For Achievement	(I-G)	966.78
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	13,366.42
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,011.72
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	45
B.	BASE Budget Limit	(II-B)	595,270.55
C.	Maximum Budget Limit	(II-C)	741,263.74
D.	Over-BASE Levy As Submitted on Budget	(II-D)	185,848.10
E.	Adopted Budget	(II-E)	781,118.65

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	596,391.00
H.	Maximum Budget Limit	(II-H)	738,663.75
I.	Highest Budget Without a Vote	(II-I)	790,162.21
J.	Highest Budget	(II-J)	790,162.21
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	790,162.21

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		79,016.22
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		41,049.38
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	41,049.38	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		120,065.60

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		790,162.21
1.	BASE Budget Limit	(V-A1)	596,391.00	
2.	Over-BASE Budget	(V-A2)	193,771.21	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		305,950.04
1.	Direct State Aid Paid By State	(V-B1)	305,950.04	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		24,609.10
D.	At Risk Student	(V-D)		2,242.01
E.	Indian Education For All	(V-E)		1,009.83
F.	American Indian Achievement Gap	(V-F)		484.00
G.	Data For Achievement	(V-G)		966.78
H.	Special Education Allowable Cost Payment	(V-H)		13,366.42
I.	Remaining Fund Balance Available	(V-I)		41,049.38
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,441.10
1.	Actual Non-Levy Revenue	(V-J1)	1,441.10	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		205,272.34
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	205,272.34	
M.	**Subtotal of BASE Budget Revenue	(V-M)		596,391.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		193,771.21
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		193,771.21

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		2.77
U.	Over-BASE Mills	(V-U)		2.61
1.	District Property Tax Levy Mills	(V-U1)	2.61	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		5.38

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

06 Carter

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01 General Fund

Adopted Budget	0001	790,162.21

Budget Uses

Expenditure Budget	0002	790,162.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	41,049.38
Direct State Aid	3110	305,950.04
Quality Educator	3111	24,609.10
At Risk Student	3112	2,242.01
Indian Education For All	3113	1,009.83
American Indian Achievement Gap	3114	484.00
State Special Education Allowable Cost Payment to Districts	3115	13,366.42
Data For Achievement	3116	966.78
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,441.10
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	205,272.34		
Over-BASE Levy	1110(c)	193,771.21		
District Tax Levy			1110	399,043.55
Total Estimated Revenues to Fund Adopted Budget			0004	790,162.21
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,365.59
Contingency	0006	3,036.56
Over-Schedule	0011	126,597.85
Fund Balance for Budget	TFS48	71,368.36
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	39,368.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,701.07
State - On-Schedule Transportation Reimbursement	3210	16,701.08
District Tax Levy	1110	87,229.49
District Mills	999	1.18
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	395,455.06

Budget Uses

Expenditure Budget	0002	395,455.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	311,370.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	311,370.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	84,084.20
District Mills	999	1.13
Total Estimated Revenues to Fund Adopted Budget	0004	395,455.06

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 FORD EXPEDITION MAX	2024	28,564.00	0.00	5,712.80	5,712.80
RIDGEWAY BUS WITH SEATBELTS	2024	67,983.00	0.00	13,596.60	13,596.60
2021 FORD EXPEDITION 4X4 XL MAX	2022	23,283.00	9,313.20	4,656.60	4,656.60
2020 FORD EXPEDITION MAX	2020	21,971.52	17,577.20	4,394.30	4,394.30
FREIGHTLINER - ACTIVITY BUS	2019	202,040.00	202,040.00	40,408.00	40,408.00
BUS#12 CHEVY Mini-Lic #166 VIN#3619	2017	28,937.50	34,725.00	5,787.50	5,787.50
BUS#13 BLUEBIRD 50 Pass WHITE TOP Lic#48 Vin#39201	2017	47,642.00	57,170.40	9,528.40	9,528.40
BUS#3 THOMAS mini Lic#2121A VIN#2472	2014	25,586.00	38,379.00	N/A	NA
BUS#2 THOMAS -Lic #14 VIN6223	2011	42,135.00	63,202.50	N/A	NA
Total					84,084.20

Budget Report
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13 Tuition Fund

Adopted Budget	0001	19,476.73

Budget Uses

Expenditure Budget	0002	19,476.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,476.73
Unreserved Fund Balance Reappropriated	0970	19,476.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,476.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
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0097 Carter County H S

Submit ID: 0097-88670774

14 Retirement Fund

Adopted Budget	0001	195,000.00

Budget Uses

Expenditure Budget	0002	195,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,007.50
Operating Reserve	0961	37,000.00
Unreserved Fund Balance Reappropriated	0970	3,007.50

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	191,992.50
Total Estimated Revenues to Fund Adopted Budget	0004	195,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,941.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,941.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,058.58
District Mills	999	0.07
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	47,595.61

Budget Uses

Expenditure Budget	0002	47,595.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,045.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,045.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	550.08
District Tax Levy	1110	36,000.00
District Mills	999	0.49
Total Estimated Revenues to Fund Adopted Budget	0004	47,595.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	39,918.86

Budget Uses

Expenditure Budget	0002	39,918.86
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,735.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,735.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	6,183.44
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	39,918.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0097-88670774

61 Building Reserve Fund

Adopted Budget		0001	284,009.84

Budget Uses

Expenditure Budget		0002	284,009.84
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	231,059.84
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	231,059.84
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	3,043.22
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	33,000.00	
Building Reserve Permissive Levy	1110(b)	16,906.78	
District Tax Levy		1110	49,906.78
District Mills		999	0.67
Building Reserve Voted Mills		0134	0.44
Building Reserve Permissive Mills		0135	0.23
Total Estimated Revenues to Fund Adopted Budget		0004	284,009.84

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	33,000.00	3	611	0.00	33,000.00	33,000.00
Total						33,000.00

Budget Report
FY 2025

08 Chouteau

0159 Carter Elem

Submit ID: 0159-70850203

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	0	N/A	1,789,751

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rosanne Lindeman

(Signature) (Date)

Chairperson, School Trustees: Vicki Deck

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

08 Chouteau

0159 Carter Elem

Submit ID: 0159-70850203

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	0.00	0.00	10%	0.00%	0.00	0.00	0.00	0.00
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	0.00	0.00	20%	0.00%	0.00	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	79,844.28	0.00	N/A	0.00%	79,844.28	0.00	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	79,844.28	0.00			79,844.28	0.00	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

08 Chouteau

0159 Carter Elem

Submit ID: 0159-70850203

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 CARTER K-8 0

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	0.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	0.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	0.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	6
B.	BASE Budget Limit	(II-B)	80,450.32
C.	Maximum Budget Limit	(II-C)	99,678.31
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,660.34
E.	Adopted Budget	(II-E)	103,110.66

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	0.00
H.	Maximum Budget Limit	(II-H)	0.00
I.	Highest Budget Without a Vote	(II-I)	0.00
J.	Highest Budget	(II-J)	0.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	0.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		0.00
1.	BASE Budget Limit	(V-A1)	0.00	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		0.00
1.	Direct State Aid Paid By State	(V-B1)	0.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		0.00
H.	Special Education Allowable Cost Payment	(V-H)		0.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		0.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	0.00
Quality Educator	3111	0.00
At Risk Student	3112	0.00
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	0.00
Data For Achievement	3116	0.00
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	0.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

08 Chouteau

0159 Carter Elem

Submit ID: 0159-70850203

14 Retirement Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	79,844.28

Budget Uses

Expenditure Budget	0002	79,844.28
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	79,844.28
Fund Balance for Budget	TFS48	79,844.28
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	79,844.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	79,844.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

08 Chouteau

0159 Carter Elem

Submit ID: 0159-70850203

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

07 Cascade

0101 Cascade Elem

Submit ID: 0101-73216740

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 209	N/A	10,392,299

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Karsen Floerchinger

(Signature) (Date)

Chairperson, School Trustees: John Rumney

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
07 Cascade
0101 Cascade Elem

Submit ID: 0101-73216740

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,606,677.10	128,599.00	10%	8.00%	0.00	1,168,971.93	437,705.17	42.12
10 Transportation	290,000.00	58,000.00	20%	20.00%	11,903.93	51,600.45	226,495.62	21.79
11 Bus Depreciation Reserve	265,920.81	0.00	N/A	0.00%	175,072.78	0.00	90,848.03	8.74
13 Tuition	112,000.00		N/A		9,659.86	0.00	102,340.14	9.85
14 Retirement	277,965.00	55,593.00	20%	20.00%	33,716.87	244,248.13		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	109,210.72	0.00	N/A	0.00%	107,910.51	1,300.21	0.00	0.00
29 Flexibility	7,067.00	0.00	N/A	0.00%	7,067.00	0.00	0.00	0.00
61 Building Reserve	152,105.45	0.00	N/A	0.00%	113,235.45	16,469.23	22,400.77	2.16
Total of All Funds	2,820,946.08	242,192.00			458,566.40	1,482,589.95	879,789.73	84.66

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

07 Cascade

0101 Cascade Elem

Submit ID: 0101-73216740

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CASCADE K-6	158	*
M1	CASCADE 7-8	51	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	707,200.44
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	67,381.19
D.	At Risk Student	(I-D)	6,418.24
E.	Indian Education For All	(I-E)	5,147.67
F.	American Indian Achievement Gap	(I-F)	2,420.00
G.	Data For Achievement	(I-G)	4,928.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	38,066.59
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,011.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	14,255.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	217
B.	BASE Budget Limit	(II-B)	1,403,863.51
C.	Maximum Budget Limit	(II-C)	1,747,558.03
D.	Over-BASE Levy As Submitted on Budget	(II-D)	148,488.83
E.	Adopted Budget	(II-E)	1,552,352.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,409,676.27
H.	Maximum Budget Limit	(II-H)	1,755,543.92
I.	Highest Budget Without a Vote	(II-I)	1,558,165.10
J.	Highest Budget	(II-J)	1,755,543.92
K.	Highest Voted Amount	(II-K)	197,378.82
L.	Amount Approved on Ballot by Voters	(II-L)	48,512.00
M.	Adopted Budget	(II-M)	1,606,677.10

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		128,599.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		128,599.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,606,677.10
1.	BASE Budget Limit	(V-A1)	1,409,676.27	
2.	Over-BASE Budget	(V-A2)	197,000.83	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		707,200.44
1.	Direct State Aid Paid By State	(V-B1)	707,200.44	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		67,381.19
D.	At Risk Student	(V-D)		6,418.24
E.	Indian Education For All	(V-E)		5,147.67
F.	American Indian Achievement Gap	(V-F)		2,420.00
G.	Data For Achievement	(V-G)		4,928.22
H.	Special Education Allowable Cost Payment	(V-H)		38,066.59
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,263.78
1.	Actual Non-Levy Revenue	(V-J1)	7,263.78	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		570,850.14
1.	State - Guaranteed Tax Base Aid	(V-L1)	330,145.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	240,704.34	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,409,676.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		197,000.83
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		197,000.83

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.16
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		18.96
1.	District Property Tax Levy Mills	(V-U1)	18.96	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.12

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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07 Cascade
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01 General Fund

Adopted Budget	0001	1,606,677.10

Budget Uses

Expenditure Budget	0002	1,606,677.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	707,200.44
Quality Educator	3111	67,381.19
At Risk Student	3112	6,418.24
Indian Education For All	3113	5,147.67
American Indian Achievement Gap	3114	2,420.00
State Special Education Allowable Cost Payment to Districts	3115	38,066.59
Data For Achievement	3116	4,928.22
State - Guaranteed Tax Base Aid	3120	330,145.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,263.78
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	240,704.34		
Over-BASE Levy	1110(c)	197,000.83		
District Tax Levy			1110	437,705.17
Total Estimated Revenues to Fund Adopted Budget			0004	1,606,677.10
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	290,000.00

Budget Uses

Expenditure Budget	0002	290,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	46,909.50
Contingency	0006	4,690.95
Over-Schedule	0011	238,399.55
Fund Balance for Budget	TFS48	69,903.93
Operating Reserve	0961	58,000.00
Unreserved Fund Balance Reappropriated	0970	11,903.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,800.22
State - On-Schedule Transportation Reimbursement	3210	25,800.23
District Tax Levy	1110	226,495.62
District Mills	999	21.79
Total Estimated Revenues to Fund Adopted Budget	0004	290,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	265,920.81

Budget Uses

Expenditure Budget	0002	265,920.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	175,072.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	175,072.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	90,848.03
District Mills	999	8.74
Total Estimated Revenues to Fund Adopted Budget	0004	265,920.81

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Bluebird Vision	2024	47,450.00	0.00	9,490.00	0.00
2023 GMC Savana Mini Bus 2-14560	2024	54,500.00	0.00	10,900.00	5,450.00
2021 Ford Expedition Max Platinum 2-09756C	2023	36,961.00	0.00	7,392.20	7,022.59
2023 Ford Expedition XLT 2-09740C	2023	38,117.00	0.00	7,623.40	7,242.23
2021 Ultra Coachliner 2-89451B	2022	121,784.76	12,178.48	24,356.95	23,139.10
2020 Chevy MicroBird 2-64611B	2020	39,000.00	14,430.00	7,800.00	6,630.00
2020 Bluebird Vision 2-51422B	2019	49,680.00	31,795.20	9,936.00	6,955.20
2002 Thomas 2-70788A - SPARE	2018	4,224.00	5,068.80	844.80	844.80
2015 Chevy Express 299584A	2018	20,538.88	20,744.28	4,107.78	3,491.61
2018 Bluebird Vision 2-21789B	2017	66,175.00	54,925.25	13,235.00	9,264.50
2015 Bluebird 2-97028A	2015	28,375.00	36,536.25	5,675.00	5,675.00
2015 Bluebird Vision 2-97038A	2014	91,700.00	112,957.00	18,340.00	11,921.00
2013 Bluebird Vision 2-4076	2013	47,600.00	68,188.00	9,520.00	3,212.00
2010 Thomas 2-2550	2010	45,617.50	68,426.25	N/A	NA
Total					90,848.03

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13 Tuition Fund

Adopted Budget	0001	112,000.00

Budget Uses

Expenditure Budget	0002	112,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,659.86
Unreserved Fund Balance Reappropriated	0970	9,659.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	102,340.14
District Mills	999	9.85
Total Estimated Revenues to Fund Adopted Budget	0004	112,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	277,965.00

Budget Uses

Expenditure Budget	0002	277,965.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	89,309.87
Operating Reserve	0961	55,593.00
Unreserved Fund Balance Reappropriated	0970	33,716.87

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	244,248.13
Total Estimated Revenues to Fund Adopted Budget	0004	277,965.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	109,210.72

Budget Uses

Expenditure Budget	0002	109,210.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	107,910.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	107,910.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,300.21
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	109,210.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	7,067.00

Budget Uses

Expenditure Budget	0002	7,067.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,067.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,067.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,067.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	152,105.45

Budget Uses

Expenditure Budget		0002	152,105.45
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	113,235.45
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	113,235.45
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,469.23
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	22,400.77	
District Tax Levy		1110	22,400.77
District Mills		999	2.16
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.16
Total Estimated Revenues to Fund Adopted Budget		0004	152,105.45

Budget Report
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07 Cascade

0102 Cascade H S

Submit ID: 0102-14535718

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	114	12,394,555

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Karsen Floerchinger

(Signature) (Date)

Chairperson, School Trustees: John Rumney

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
07 Cascade
0102 Cascade H S

Submit ID: 0102-14535718

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,215,416.96	83,076.13	10%	6.84%	0.00	914,524.45	300,892.51	24.27
10 Transportation	290,000.00	58,000.00	20%	20.00%	12,249.44	51,600.45	226,150.11	18.25
11 Bus Depreciation Reserve	272,365.63	0.00	N/A	0.00%	175,458.10	0.00	96,907.53	7.82
13 Tuition	55,000.00		N/A		1,191.53	0.00	53,808.47	4.34
14 Retirement	178,248.00	35,649.60	20%	20.00%	20,715.13	157,532.87		
17 Adult Education	20,000.00	7,000.00	35%	35.00%	6,632.38	0.00	13,367.62	1.08
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	284,477.81	0.00	N/A	0.00%	283,475.68	1,002.13	0.00	0.00
29 Flexibility	12,714.75	0.00	N/A	0.00%	12,714.75	0.00	0.00	0.00
61 Building Reserve	122,645.06	0.00	N/A	0.00%	96,095.06	13,970.16	12,579.84	1.01
Total of All Funds	2,450,868.21	183,725.73			608,532.07	1,138,630.06	703,706.08	56.77

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

07 Cascade

0102 Cascade H S

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CASCADE HS 9-12 114

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	568,189.08
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	32,671.34
D.	At Risk Student	(I-D)	2,468.06
E.	Indian Education For All	(I-E)	2,807.82
F.	American Indian Achievement Gap	(I-F)	1,210.00
G.	Data For Achievement	(I-G)	2,688.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,106.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,035.16
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	20,284.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	105
B.	BASE Budget Limit	(II-B)	999,770.19
C.	Maximum Budget Limit	(II-C)	1,240,116.96
D.	Over-BASE Levy As Submitted on Budget	(II-D)	128,915.09
E.	Adopted Budget	(II-E)	1,128,685.28

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,086,501.87
H.	Maximum Budget Limit	(II-H)	1,349,174.80
I.	Highest Budget Without a Vote	(II-I)	1,215,416.96
J.	Highest Budget	(II-J)	1,349,174.80
K.	Highest Voted Amount	(II-K)	133,757.84
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,215,416.96

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		83,076.13
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		83,076.13

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,215,416.96
1.	BASE Budget Limit	(V-A1)	1,086,501.87	
2.	Over-BASE Budget	(V-A2)	128,915.09	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		568,189.08
1.	Direct State Aid Paid By State	(V-B1)	568,189.08	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		32,671.34
D.	At Risk Student	(V-D)		2,468.06
E.	Indian Education For All	(V-E)		2,807.82
F.	American Indian Achievement Gap	(V-F)		1,210.00
G.	Data For Achievement	(V-G)		2,688.12
H.	Special Education Allowable Cost Payment	(V-H)		18,106.62
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,044.33
1.	Actual Non-Levy Revenue	(V-J1)	5,044.33	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		453,316.50
1.	State - Guaranteed Tax Base Aid	(V-L1)	281,339.08	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	171,977.42	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,086,501.87

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		128,915.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		128,915.09

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.87
U.	Over-BASE Mills	(V-U)		10.40
1.	District Property Tax Levy Mills	(V-U1)	10.40	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.27

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025
07 Cascade

0102 Cascade H S

Submit ID: 0102-14535718

01 General Fund

Adopted Budget	0001	1,215,416.96

Budget Uses

Expenditure Budget	0002	1,215,416.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	568,189.08
Quality Educator	3111	32,671.34
At Risk Student	3112	2,468.06
Indian Education For All	3113	2,807.82
American Indian Achievement Gap	3114	1,210.00
State Special Education Allowable Cost Payment to Districts	3115	18,106.62
Data For Achievement	3116	2,688.12
State - Guaranteed Tax Base Aid	3120	281,339.08

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,044.33
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	171,977.42		
Over-BASE Levy	1110(c)	128,915.09		
District Tax Levy			1110	300,892.51
Total Estimated Revenues to Fund Adopted Budget			0004	1,215,416.96
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	290,000.00

Budget Uses

Expenditure Budget	0002	290,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	46,909.50
Contingency	0006	4,690.95
Over-Schedule	0011	238,399.55
Fund Balance for Budget	TFS48	70,249.44
Operating Reserve	0961	58,000.00
Unreserved Fund Balance Reappropriated	0970	12,249.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,800.22
State - On-Schedule Transportation Reimbursement	3210	25,800.23
District Tax Levy	1110	226,150.11
District Mills	999	18.25
Total Estimated Revenues to Fund Adopted Budget	0004	290,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	272,365.63

Budget Uses

Expenditure Budget	0002	272,365.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	175,458.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	175,458.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	96,907.53
District Mills	999	7.82
Total Estimated Revenues to Fund Adopted Budget	0004	272,365.63

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Bluebird Vision	2024	47,450.00	0.00	9,490.00	0.00
2023 GMC Savana Mini Bus	2024	54,500.00	0.00	10,900.00	5,450.00
2021 Ford Expedition Max Platinum 2-09756C	2023	36,961.00	0.00	7,392.20	7,022.59
2023 Ford Expedition XLT 2-09740C	2023	38,117.00	0.00	7,623.40	7,242.23
2021 Ultra Coachliner 2-89451B	2022	165,215.24	16,521.52	33,043.05	31,390.90
2020 Chevy MicroBird 2-64611B	2020	39,000.00	14,430.00	7,800.00	6,630.00
2020 Bluebird Vision 2-51422B	2019	49,680.00	31,635.20	9,936.00	6,425.90
2002 Thomas 2-70788A - SPARE	2018	4,224.00	5,068.80	844.80	844.80
2018 Bluebird 2-21789B	2018	66,175.00	56,910.50	13,235.00	9,264.50
2018 Chevy Express 299584A	2018	20,538.88	20,949.67	4,107.78	3,491.61
2015 Bluebird 2-97038A	2015	28,375.00	36,536.25	5,675.00	3,405.00
2015 Bluebird Vision 2-97038A	2014	91,700.00	115,125.00	18,340.00	11,004.00
2013 Bluebird Vision 2-4076	2013	47,600.00	66,664.00	9,520.00	4,736.00
2010 Thomas 2-2550	2010	45,617.50	68,426.25	N/A	NA
Total					96,907.53

Budget Report
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07 Cascade
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13 Tuition Fund

Adopted Budget	0001	55,000.00

Budget Uses

Expenditure Budget	0002	55,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,191.53
Unreserved Fund Balance Reappropriated	0970	1,191.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	53,808.47
District Mills	999	4.34
Total Estimated Revenues to Fund Adopted Budget	0004	55,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	178,248.00

Budget Uses

Expenditure Budget	0002	178,248.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,364.73
Operating Reserve	0961	35,649.60
Unreserved Fund Balance Reappropriated	0970	20,715.13

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	157,532.87
Total Estimated Revenues to Fund Adopted Budget	0004	178,248.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,632.38
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	6,632.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	13,367.62
District Mills	999	1.08
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	284,477.81

Budget Uses

Expenditure Budget	0002	284,477.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	283,475.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	283,475.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,002.13
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	284,477.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	12,714.75

Budget Uses

Expenditure Budget	0002	12,714.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,714.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,714.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,714.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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07 Cascade

0102 Cascade H S

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
07 Cascade

0102 Cascade H S

Submit ID: 0102-14535718

61 Building Reserve Fund

Adopted Budget		0001	122,645.06

Budget Uses

Expenditure Budget		0002	122,645.06
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	96,095.06
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	96,095.06
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,970.16
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,579.84	
District Tax Levy		1110	12,579.84
District Mills		999	1.01
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.01
Total Estimated Revenues to Fund Adopted Budget		0004	122,645.06

Budget Report
FY 2025

15 Flathead

Submit ID: 0317-71737830

0317 Cayuse Prairie Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	316	N/A	11,297,445

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Mumby

(Signature) (Date)

Chairperson, School Trustees:

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

15 Flathead

Submit ID: 0317-71737830

0317 Cayuse Prairie Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,221,959.20	219,168.51	10%	9.86%	0.00	1,799,025.52	422,933.68	37.44
10 Transportation	333,907.83	62,381.21	20%	18.68%	0.00	51,900.77	282,007.06	24.96
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	173,266.00		N/A		17,206.18	350.00	155,709.82	13.78
14 Retirement	391,146.52	78,229.30	20%	20.00%	175,232.40	215,914.12		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	16,860.79	0.00	N/A	0.00%	5,807.66	2,053.13	9,000.00	0.80
29 Flexibility	123,052.76	0.00	N/A	0.00%	33,780.32	46,671.22	42,601.22	3.77
61 Building Reserve	132,003.47	0.00	N/A	0.00%	82,133.47	23,605.99	26,264.01	2.32
Total of All Funds	3,392,196.57	359,779.02			314,160.03	2,139,520.75	938,515.79	83.07

50 Debt Service **Tax Jurisdiction**								
School District #10	146,377.57	0.00	20-9-438	0.00%	5,886.36	4,500.00	135,991.21	12.04

Budget Report
FY 2025

15 Flathead

Submit ID: 0317-71737830

0317 Cayuse Prairie Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CAYUSE PRAIRIE K-6	267
M1	CAYUSE PRAIRIE 7-8	49

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,005,233.63
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	91,027.96
D.	At Risk Student	(I-D)	7,196.09
E.	Indian Education For All	(I-E)	7,783.08
F.	American Indian Achievement Gap	(I-F)	1,694.00
G.	Data For Achievement	(I-G)	7,451.28
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	101,742.38
I.	State Special Education Related-Services Payment To Coop	(I-I)	16,729.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	24,224.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	317
B.	BASE Budget Limit	(II-B)	2,034,102.10
C.	Maximum Budget Limit	(II-C)	2,546,900.82
D.	Over-BASE Levy As Submitted on Budget	(II-D)	158,600.00
E.	Adopted Budget	(II-E)	2,192,702.10

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,063,359.20
H.	Maximum Budget Limit	(II-H)	2,554,593.16
I.	Highest Budget Without a Vote	(II-I)	2,221,959.20
J.	Highest Budget	(II-J)	2,554,593.16
K.	Highest Voted Amount	(II-K)	332,633.96
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,221,959.20

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		219,168.51
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		219,168.51

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,221,959.20
1.	BASE Budget Limit	(V-A1)	2,063,359.20	
2.	Over-BASE Budget	(V-A2)	158,600.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,005,233.63
1.	Direct State Aid Paid By State	(V-B1)	1,005,233.63	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		91,027.96
D.	At Risk Student	(V-D)		7,196.09
E.	Indian Education For All	(V-E)		7,783.08
F.	American Indian Achievement Gap	(V-F)		1,694.00
G.	Data For Achievement	(V-G)		7,451.28
H.	Special Education Allowable Cost Payment	(V-H)		101,742.38
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,055.50
1.	Actual Non-Levy Revenue	(V-J1)	10,055.50	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		831,175.28
1.	State - Guaranteed Tax Base Aid	(V-L1)	566,841.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	264,333.68	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,063,359.20

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		158,600.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		158,600.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.40
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		14.04
1.	District Property Tax Levy Mills	(V-U1)	14.04	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		37.44

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025
15 Flathead

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0317 Cayuse Prairie Elem

01 General Fund

Adopted Budget	0001	2,221,959.20

Budget Uses

Expenditure Budget	0002	2,221,959.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,005,233.63
Quality Educator	3111	91,027.96
At Risk Student	3112	7,196.09
Indian Education For All	3113	7,783.08
American Indian Achievement Gap	3114	1,694.00
State Special Education Allowable Cost Payment to Districts	3115	101,742.38
Data For Achievement	3116	7,451.28
State - Guaranteed Tax Base Aid	3120	566,841.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,055.50
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	264,333.68		
Over-BASE Levy	1110(c)	158,600.00		
District Tax Levy			1110	422,933.68
Total Estimated Revenues to Fund Adopted Budget			0004	2,221,959.20
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	333,907.83

Budget Uses

Expenditure Budget	0002	333,907.83
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,364.34
Contingency	0006	4,536.43
Over-Schedule	0011	284,007.06
Fund Balance for Budget	TFS48	62,381.21
Operating Reserve	0961	62,381.21
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	24,950.38
State - On-Schedule Transportation Reimbursement	3210	24,950.39
District Tax Levy	1110	282,007.06
District Mills	999	24.96
Total Estimated Revenues to Fund Adopted Budget	0004	333,907.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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13 Tuition Fund

Adopted Budget	0001	173,266.00

Budget Uses

Expenditure Budget	0002	173,266.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,206.18
Unreserved Fund Balance Reappropriated	0970	17,206.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	350.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	155,709.82
District Mills	999	13.78
Total Estimated Revenues to Fund Adopted Budget	0004	173,266.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	391,146.52

Budget Uses

Expenditure Budget	0002	391,146.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	253,461.70
Operating Reserve	0961	78,229.30
Unreserved Fund Balance Reappropriated	0970	175,232.40

Estimated Funding Sources

Interest Earnings	1510	8,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	207,414.12
Total Estimated Revenues to Fund Adopted Budget	0004	391,146.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	16,860.79

Budget Uses

Expenditure Budget	0002	16,860.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,807.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,807.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	150.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,903.13
District Tax Levy	1110	9,000.00
District Mills	999	0.80
Total Estimated Revenues to Fund Adopted Budget	0004	16,860.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	123,052.76

Budget Uses

Expenditure Budget	0002	123,052.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,780.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,780.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	42,601.22
State - Advanced Opportunity Aid	3770	4,070.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	42,601.22
District Mills	999	3.77
Total Estimated Revenues to Fund Adopted Budget	0004	123,052.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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0317 Cayuse Prairie Elem

50 Debt Service Fund

School District #10

Taxable Value		11,297,445.00
Adopted Budget	0001	146,377.57

Budget Uses

Expenditure Budget	0002	146,377.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,853,310.24
Fund Balance In Sinking Fund	0960	1,847,423.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,886.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	135,991.21
Jurisdiction Mills	999	12.04
Total Estimated Revenues to Fund Adopted Budget	0004	146,377.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	06/15/2011	06/15/2026	1,950,000.00	139,814.49	120,027.57	25,350.00	1,000.00
Total Bond Requirements							146,377.57
Total Debt Service Requirements						0002	146,377.57

Budget Report
FY 2025

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0317 Cayuse Prairie Elem

61 Building Reserve Fund

Adopted Budget		0001	132,003.47

Budget Uses

Expenditure Budget		0002	132,003.47
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	82,133.47
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	82,133.47
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	23,605.99
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	26,264.01	
District Tax Levy		1110	26,264.01
District Mills		999	2.32
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.32
Total Estimated Revenues to Fund Adopted Budget		0004	132,003.47

Budget Report
FY 2025

07 Cascade

0104 Centerville Elem

Submit ID: 0104-04110896

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	267	N/A	3,747,521

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Wendy Cavill

(Signature) (Date)

Chairperson, School Trustees: Erik Ingman

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
07 Cascade
0104 Centerville Elem

Submit ID: 0104-04110896

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,954,953.36	120,136.66	10%	6.15%	0.00	1,615,431.71	339,521.65	90.63
10 Transportation	200,000.00	40,000.00	20%	20.00%	4,365.23	62,071.00	133,563.77	35.64
11 Bus Depreciation Reserve	168,765.03	0.00	N/A	0.00%	143,765.03	0.00	25,000.00	6.67
13 Tuition	25,000.00		N/A		10,140.34	0.00	14,859.66	3.97
14 Retirement	300,000.00	60,000.00	20%	20.00%	16,992.62	283,007.38		
17 Adult Education	7,159.95	0.00	35%	0.00%	7,159.95	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	8,109.11	0.00	N/A	0.00%	6,529.32	1,579.79	0.00	0.00
29 Flexibility	29,183.41	0.00	N/A	0.00%	29,183.41	0.00	0.00	0.00
61 Building Reserve	177,394.07	0.00	N/A	0.00%	135,444.07	31,950.00	10,000.00	2.67
Total of All Funds	2,870,564.93	220,136.66			353,579.97	1,994,039.88	522,945.08	139.58

50 Debt Service								
Tax Jurisdiction								
07-010405	205,750.00	5,000.00	20-9-438	2.43%	47,335.38	0.00	158,414.62	42.27

Budget Report
FY 2025

07 Cascade

0104 Centerville Elem

Submit ID: 0104-04110896

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CENTERVILLE K-6	224
M1	CENTERVILLE 7-8	43

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	863,352.47
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	80,034.67
D.	At Risk Student	(I-D)	6,331.55
E.	Indian Education For All	(I-E)	6,576.21
F.	American Indian Achievement Gap	(I-F)	3,388.00
G.	Data For Achievement	(I-G)	6,295.86
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	42,407.61
I.	State Special Education Related-Services Payment To Coop	(I-I)	14,134.98
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	23,036.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	245
B.	BASE Budget Limit	(II-B)	1,539,449.96
C.	Maximum Budget Limit	(II-C)	1,915,131.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	242,152.58
E.	Adopted Budget	(II-E)	1,781,602.54

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,712,800.78
H.	Maximum Budget Limit	(II-H)	2,133,013.79
I.	Highest Budget Without a Vote	(II-I)	1,954,953.36
J.	Highest Budget	(II-J)	2,133,013.79
K.	Highest Voted Amount	(II-K)	178,060.43
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,954,953.36

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		120,136.66
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		120,136.66

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,954,953.36
1.	BASE Budget Limit	(V-A1)	1,712,800.78	
2.	Over-BASE Budget	(V-A2)	242,152.58	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		863,352.47
1.	Direct State Aid Paid By State	(V-B1)	863,352.47	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		80,034.67
D.	At Risk Student	(V-D)		6,331.55
E.	Indian Education For All	(V-E)		6,576.21
F.	American Indian Achievement Gap	(V-F)		3,388.00
G.	Data For Achievement	(V-G)		6,295.86
H.	Special Education Allowable Cost Payment	(V-H)		42,407.61
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,878.98
1.	Actual Non-Levy Revenue	(V-J1)	7,878.98	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		696,535.43
1.	State - Guaranteed Tax Base Aid	(V-L1)	599,166.36	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	97,369.07	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,712,800.78

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		242,152.58
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		242,152.58

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.01
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		64.62
1.	District Property Tax Levy Mills	(V-U1)	64.62	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		90.63

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

07 Cascade

0104 Centerville Elem

Submit ID: 0104-04110896

01 General Fund

Adopted Budget	0001	1,954,953.36

Budget Uses

Expenditure Budget	0002	1,954,953.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	863,352.47
Quality Educator	3111	80,034.67
At Risk Student	3112	6,331.55
Indian Education For All	3113	6,576.21
American Indian Achievement Gap	3114	3,388.00
State Special Education Allowable Cost Payment to Districts	3115	42,407.61
Data For Achievement	3116	6,295.86
State - Guaranteed Tax Base Aid	3120	599,166.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,878.98
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	97,369.07		
Over-BASE Levy	1110(c)	242,152.58		
District Tax Levy			1110	339,521.65
Total Estimated Revenues to Fund Adopted Budget			0004	1,954,953.36
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	56,428.18
Contingency	0006	5,642.82
Over-Schedule	0011	137,929.00
Fund Balance for Budget	TFS48	44,365.23
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	4,365.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	31,035.50
State - On-Schedule Transportation Reimbursement	3210	31,035.50
District Tax Levy	1110	133,563.77
District Mills	999	35.64
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	168,765.03

Budget Uses

Expenditure Budget	0002	168,765.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	143,765.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	143,765.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	25,000.00
District Mills	999	6.67
Total Estimated Revenues to Fund Adopted Budget	0004	168,765.03

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
20-1 Thomas Bus	2024	52,797.00	0.00	10,559.40	5,000.00
24-1 Thomas Bus	2024	67,290.00	0.00	13,458.00	5,000.00
Bus THOMAS 19-1	2018	49,990.00	49,990.00	9,998.00	5,000.00
Bus FRT 15-1	2014	49,637.50	55,877.05	9,927.50	5,000.00
2010 INT/Thomas	2011	44,177.50	66,266.25	N/A	NA
Bus A Thomas 2007 Miner	2007	62,514.50	55,011.60	12,502.90	5,000.00
Bus B FRT/Thomas 08-1	2007	38,965.10	58,447.65	N/A	NA
Bus J FRT/Thomas 05-1	2005	36,375.00	54,562.50	N/A	NA
Bus I FRT/Thomas 03-2	2003	32,637.00	48,955.50	N/A	NA
Bus H Thomas 03-1	2002	32,395.74	48,593.61	N/A	NA
Bus D Thomas 94-2	1994	7,851.50	11,777.25	N/A	NA
Total					25,000.00

Budget Report
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07 Cascade
0104 Centerville Elem

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13 Tuition Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,140.34
Unreserved Fund Balance Reappropriated	0970	10,140.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,859.66
District Mills	999	3.97
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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07 Cascade
0104 Centerville Elem

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14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	76,992.62
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	16,992.62

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	283,007.38
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	7,159.95

Budget Uses

Expenditure Budget	0002	7,159.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,159.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,159.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,159.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	8,109.11

Budget Uses

Expenditure Budget	0002	8,109.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,529.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,529.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,579.79
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,109.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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07 Cascade
0104 Centerville Elem

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29 Flexibility Fund

Adopted Budget	0001	29,183.41

Budget Uses

Expenditure Budget	0002	29,183.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,183.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,183.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	29,183.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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07 Cascade

0104 Centerville Elem

Submit ID: 0104-04110896

50 Debt Service Fund

07-010405

Taxable Value		3,747,521.00
Adopted Budget	0001	205,750.00

Budget Uses

Expenditure Budget	0002	205,750.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	52,335.38
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	47,335.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	158,414.62
Jurisdiction Mills	999	42.27
Total Estimated Revenues to Fund Adopted Budget	0004	205,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	09/09/2021	06/30/2041	3,000,000.00	2,550,000.00	125,000.00	80,250.00	500.00
Total Bond Requirements							205,750.00
Total Debt Service Requirements						0002	205,750.00

Budget Report
FY 2025
07 Cascade

Submit ID: 0104-04110896

0104 Centerville Elem

61 Building Reserve Fund

Adopted Budget		0001	177,394.07

Budget Uses

Expenditure Budget		0002	177,394.07
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	135,444.07
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	135,444.07
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	31,950.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	10,000.00	
District Tax Levy		1110	10,000.00
District Mills		999	2.67
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.67
Total Estimated Revenues to Fund Adopted Budget		0004	177,394.07

Budget Report
FY 2025

07 Cascade

0105 Centerville H S

Submit ID: 0105-03188886

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	80	3,804,975

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Wendy Cavill

(Signature) (Date)

Chairperson, School Trustees: Erik Ingman

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
07 Cascade
0105 Centerville H S

Submit ID: 0105-03188886

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,066,464.40	87,147.96	10%	8.17%	0.00	820,860.53	245,603.87	64.54
10 Transportation	200,000.00	40,000.00	20%	20.00%	880.30	61,481.40	137,638.30	36.17
11 Bus Depreciation Reserve	158,524.43	0.00	N/A	0.00%	133,524.43	0.00	25,000.00	6.57
13 Tuition	526.46		N/A		526.46	0.00	0.00	0.00
14 Retirement	180,000.00	36,000.00	20%	20.00%	36,740.34	143,259.66		
17 Adult Education	7,333.58	0.00	35%	0.00%	7,333.58	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,015.08	0.00	N/A	0.00%	3,208.53	806.55	0.00	0.00
29 Flexibility	7,081.32	0.00	N/A	0.00%	7,081.32	0.00	0.00	0.00
61 Building Reserve	81,105.01	0.00	N/A	0.00%	58,185.01	18,320.00	4,600.00	1.21
Total of All Funds	1,705,050.28	163,147.96			247,479.97	1,044,728.14	412,842.17	108.49

50 Debt Service **Tax Jurisdiction**								
07-010505	205,750.00	5,000.00	20-9-438	2.43%	10,271.58	0.00	195,478.42	51.37

Budget Report
FY 2025

07 Cascade

0105 Centerville H S

Submit ID: 0105-03188886

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CENTERVILLE HS 9-12 80

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	446,198.53
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	33,828.33
D.	At Risk Student	(I-D)	1,714.43
E.	Indian Education For All	(I-E)	1,970.40
F.	American Indian Achievement Gap	(I-F)	1,452.00
G.	Data For Achievement	(I-G)	1,886.40
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	23,820.86
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,235.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	21,692.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	72
B.	BASE Budget Limit	(II-B)	789,586.96
C.	Maximum Budget Limit	(II-C)	983,156.49
D.	Over-BASE Levy As Submitted on Budget	(II-D)	192,003.96
E.	Adopted Budget	(II-E)	981,590.92

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	874,460.44
H.	Maximum Budget Limit	(II-H)	1,090,935.48
I.	Highest Budget Without a Vote	(II-I)	1,066,464.40
J.	Highest Budget	(II-J)	1,090,935.48
K.	Highest Voted Amount	(II-K)	24,471.08
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,066,464.40

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		87,147.96
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		87,147.96

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,066,464.40
1.	BASE Budget Limit	(V-A1)	874,460.44	
2.	Over-BASE Budget	(V-A2)	192,003.96	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		446,198.53
1.	Direct State Aid Paid By State	(V-B1)	446,198.53	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		33,828.33
D.	At Risk Student	(V-D)		1,714.43
E.	Indian Education For All	(V-E)		1,970.40
F.	American Indian Achievement Gap	(V-F)		1,452.00
G.	Data For Achievement	(V-G)		1,886.40
H.	Special Education Allowable Cost Payment	(V-H)		23,820.86
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,566.22
1.	Actual Non-Levy Revenue	(V-J1)	4,566.22	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		359,023.27
1.	State - Guaranteed Tax Base Aid	(V-L1)	305,423.36	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	53,599.91	
M.	**Subtotal of BASE Budget Revenue	(V-M)		874,460.44

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		192,003.96
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		192,003.96

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.08
U.	Over-BASE Mills	(V-U)		50.46
1.	District Property Tax Levy Mills	(V-U1)	50.46	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		64.54

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025
07 Cascade

0105 Centerville H S

Submit ID: 0105-03188886

01 General Fund

Adopted Budget	0001	1,066,464.40

Budget Uses

Expenditure Budget	0002	1,066,464.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	446,198.53
Quality Educator	3111	33,828.33
At Risk Student	3112	1,714.43
Indian Education For All	3113	1,970.40
American Indian Achievement Gap	3114	1,452.00
State Special Education Allowable Cost Payment to Districts	3115	23,820.86
Data For Achievement	3116	1,886.40
State - Guaranteed Tax Base Aid	3120	305,423.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,566.22
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	53,599.91		
Over-BASE Levy	1110(c)	192,003.96		
District Tax Levy			1110	245,603.87
Total Estimated Revenues to Fund Adopted Budget			0004	1,066,464.40
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2025
07 Cascade

0105 Centerville H S

Submit ID: 0105-03188886

10 Transportation Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	55,892.18
Contingency	0006	5,589.22
Over-Schedule	0011	138,518.60
Fund Balance for Budget	TFS48	40,880.30
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	880.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	30,740.70
State - On-Schedule Transportation Reimbursement	3210	30,740.70
District Tax Levy	1110	137,638.30
District Mills	999	36.17
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

07 Cascade

0105 Centerville H S

Submit ID: 0105-03188886

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	158,524.43

Budget Uses

Expenditure Budget	0002	158,524.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	133,524.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	133,524.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	25,000.00
District Mills	999	6.57
Total Estimated Revenues to Fund Adopted Budget	0004	158,524.43

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
20-1 Thomas Bus	2024	52,797.00	0.00	10,559.40	5,000.00
24-1 Thomas Bus	2024	67,290.00	0.00	13,458.00	5,000.00
Bus THOMAS 19-1	2018	49,990.00	49,990.00	9,998.00	5,000.00
BUS FRT 15-1	2014	49,637.50	51,637.50	9,927.50	5,000.00
2010 INT/THOMAS	2011	44,177.50	66,266.25	N/A	NA
BUS A THOMAS 2007 MINER	2007	62,514.50	50,011.60	12,502.90	5,000.00
BUS B FRT/THOMAS 08-1	2007	38,965.10	58,447.65	N/A	NA
Bus J FRT/Thomas 05-1	2005	36,375.00	54,562.50	N/A	NA
Bus I FRT/Thomas 03-2	2003	32,637.00	48,955.50	N/A	NA
BUS H THOMAS 03-1	2002	32,395.73	48,593.60	N/A	NA
BUS D THOMAS 94-2	1994	7,851.50	11,777.25	N/A	NA
Total					25,000.00

13 Tuition Fund

Adopted Budget	0001	526.46

Budget Uses

Expenditure Budget	0002	526.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	526.46
Unreserved Fund Balance Reappropriated	0970	526.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	526.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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07 Cascade
0105 Centerville H S

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14 Retirement Fund

Adopted Budget	0001	180,000.00

Budget Uses

Expenditure Budget	0002	180,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	72,740.34
Operating Reserve	0961	36,000.00
Unreserved Fund Balance Reappropriated	0970	36,740.34

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	143,259.66
Total Estimated Revenues to Fund Adopted Budget	0004	180,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	7,333.58

Budget Uses

Expenditure Budget	0002	7,333.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,333.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,333.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,333.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,015.08

Budget Uses

Expenditure Budget	0002	4,015.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,208.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,208.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	806.55
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,015.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
07 Cascade
0105 Centerville H S

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29 Flexibility Fund

Adopted Budget	0001	7,081.32

Budget Uses

Expenditure Budget	0002	7,081.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,081.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,081.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,081.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

07 Cascade

0105 Centerville H S

Submit ID: 0105-03188886

50 Debt Service Fund

07-010505

Taxable Value		3,804,975.00
Adopted Budget	0001	205,750.00

Budget Uses

Expenditure Budget	0002	205,750.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,271.58
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	10,271.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	195,478.42
Jurisdiction Mills	999	51.37
Total Estimated Revenues to Fund Adopted Budget	0004	205,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	09/09/2021	06/30/2041	3,000,000.00	2,550,000.00	125,000.00	80,250.00	500.00
Total Bond Requirements							205,750.00
Total Debt Service Requirements						0002	205,750.00

Budget Report
FY 2025
07 Cascade

Submit ID: 0105-03188886

0105 Centerville H S

61 Building Reserve Fund

Adopted Budget		0001	81,105.01

Budget Uses

Expenditure Budget		0002	81,105.01
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	58,185.01
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	58,185.01
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	18,320.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,600.00	
District Tax Levy		1110	4,600.00
District Mills		999	1.21
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.21
Total Estimated Revenues to Fund Adopted Budget		0004	81,105.01

Budget Report
FY 2025

24 Lake

1205 Charlo Elem

Submit ID: 1205-06222455

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 164	N/A	2,287,452

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 24 Lake	164	N/A	2,284,763
Non-located - 45 Sanders	0	N/A	2,689

The final budget is approved as set forth in this document.

Certification

District Clerk: Sara Vaughan

(Signature) (Date)

Chairperson, School Trustees: Adrian Roylance

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

24 Lake

1205 Charlo Elem

Submit ID: 1205-06222455

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,139,208.72	114,652.35	10%	10.06%	100.25	1,084,497.00	54,611.47	23.85
10 Transportation	130,000.00	26,000.00	20%	20.00%	477.06	12,905.74	116,617.20	50.98
11 Bus Depreciation Reserve	269,814.41	0.00	N/A	0.00%	219,554.70	0.00	50,259.71	21.97
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	232,050.00	46,410.00	20%	20.00%	16,952.15	215,097.85		
17 Adult Education	920.44	0.00	35%	0.00%	920.44	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	21,916.64	0.00	N/A	0.00%	20,865.90	1,050.74	0.00	0.00
29 Flexibility	27.46	0.00	N/A	0.00%	27.46	0.00	0.00	0.00
61 Building Reserve	123,969.23	0.00	N/A	0.00%	90,599.23	22,370.00	11,000.00	4.81
Total of All Funds	1,917,906.90	187,062.35			349,497.19	1,335,921.33	232,488.38	101.61

50 Debt Service **Tax Jurisdiction**								
24-1205	0.00	0.00	20-9-438	0.00%	791.09	0.00	0.00	0.00

Budget Report
FY 2025

24 Lake

1205 Charlo Elem

Submit ID: 1205-06222455

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CHARLO K-6	123 *
M1	CHARLO 7-8	41 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	572,971.93
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	52,799.38
D.	At Risk Student	(I-D)	8,032.16
E.	Indian Education For All	(I-E)	4,039.32
F.	American Indian Achievement Gap	(I-F)	5,808.00
G.	Data For Achievement	(I-G)	3,867.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	25,571.63
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,523.34
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	17,144.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	167
B.	BASE Budget Limit	(II-B)	1,125,536.78
C.	Maximum Budget Limit	(II-C)	1,398,528.14
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,125,536.78

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,139,208.72
H.	Maximum Budget Limit	(II-H)	1,416,028.98
I.	Highest Budget Without a Vote	(II-I)	1,139,208.72
J.	Highest Budget	(II-J)	1,416,028.98
K.	Highest Voted Amount	(II-K)	276,820.26
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,139,208.72

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		113,920.87
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		731.48
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	731.48	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		100.25
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	100.25	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		114,752.60

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,139,208.72
1.	BASE Budget Limit	(V-A1)	1,139,208.72	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		572,971.93
1.	Direct State Aid Paid By State	(V-B1)	572,971.93	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		52,799.38
D.	At Risk Student	(V-D)		8,032.16
E.	Indian Education For All	(V-E)		4,039.32
F.	American Indian Achievement Gap	(V-F)		5,808.00
G.	Data For Achievement	(V-G)		3,867.12
H.	Special Education Allowable Cost Payment	(V-H)		25,571.63
I.	Remaining Fund Balance Available	(V-I)		100.25
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,523.06
1.	Actual Non-Levy Revenue	(V-J1)	2,523.06	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		463,495.87
1.	State - Guaranteed Tax Base Aid	(V-L1)	408,884.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	54,611.47	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,139,208.72

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.85
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.85

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

24 Lake

1205 Charlo Elem

Submit ID: 1205-06222455

01 General Fund

Adopted Budget	0001	1,139,208.72

Budget Uses

Expenditure Budget	0002	1,139,208.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	100.25
Direct State Aid	3110	572,971.93
Quality Educator	3111	52,799.38
At Risk Student	3112	8,032.16
Indian Education For All	3113	4,039.32
American Indian Achievement Gap	3114	5,808.00
State Special Education Allowable Cost Payment to Districts	3115	25,571.63
Data For Achievement	3116	3,867.12
State - Guaranteed Tax Base Aid	3120	408,884.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,523.06
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	54,611.47		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	54,611.47
Total Estimated Revenues to Fund Adopted Budget			0004	1,139,208.72
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2025

24 Lake

1205 Charlo Elem

Submit ID: 1205-06222455

10 Transportation Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,732.49
Contingency	0006	1,173.25
Over-Schedule	0011	117,094.26
Fund Balance for Budget	TFS48	26,477.06
Operating Reserve	0961	26,000.00
Unreserved Fund Balance Reappropriated	0970	477.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,452.87
State - On-Schedule Transportation Reimbursement	3210	6,452.87
District Tax Levy	1110	116,617.20
District Mills	999	50.98
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

1205 Charlo Elem

Submit ID: 1205-06222455

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	269,814.41

Budget Uses

Expenditure Budget	0002	269,814.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	219,554.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	219,554.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	50,259.71
District Mills	999	21.97
Total Estimated Revenues to Fund Adopted Budget	0004	269,814.41

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Bluebird	2022	51,400.00	20,560.00	10,280.00	10,280.00
2022 BLUEBIRD	2022	51,625.00	20,650.00	10,325.00	10,325.00
2020 MICRO BIRD	2021	30,050.00	18,030.00	6,010.00	6,010.00
2019 3000 RE INTERGRATED	2018	71,403.03	62,122.44	14,280.61	14,280.61
2016 interntional	2016	46,820.50	57,820.50	9,364.10	9,364.10
2011 IC CORP BUS	2013	48,500.00	72,750.00	N/A	NA
2014 INTERNATIONAL	2013	59,680.50	89,520.75	N/A	NA
209 INTL	2008	44,220.87	66,331.31	N/A	NA
210 International	2006	45,650.00	68,475.00	N/A	NA
8872 Bluebird	2003	33,579.00	50,368.50	N/A	NA
6808 Thomas	2001	33,320.20	49,980.30	N/A	NA
3746 INT 97	1998	33,382.95	50,074.43	N/A	NA
7143 INTL	1988	21,765.00	32,647.50	N/A	NA
Total					50,259.71

Budget Report
FY 2025

24 Lake

1205 Charlo Elem

Submit ID: 1205-06222455

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
24 Lake

1205 Charlo Elem

Submit ID: 1205-06222455

14 Retirement Fund

Adopted Budget	0001	232,050.00

Budget Uses

Expenditure Budget	0002	232,050.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	63,362.15
Operating Reserve	0961	46,410.00
Unreserved Fund Balance Reappropriated	0970	16,952.15

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	215,097.85
Total Estimated Revenues to Fund Adopted Budget	0004	232,050.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

1205 Charlo Elem

Submit ID: 1205-06222455

17 Adult Education Fund

Adopted Budget	0001	920.44

Budget Uses

Expenditure Budget	0002	920.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	920.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	920.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	920.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	21,916.64

Budget Uses

Expenditure Budget	0002	21,916.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	20,865.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,865.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,050.74
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,916.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	27.46

Budget Uses

Expenditure Budget	0002	27.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

1205 Charlo Elem

Submit ID: 1205-06222455

50 Debt Service Fund

24-1205

Taxable Value		2,287,452.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	791.09
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	791.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	791.09

Budget Report
FY 2025

24 Lake

1205 Charlo Elem

Submit ID: 1205-06222455

61 Building Reserve Fund

Adopted Budget		0001	123,969.23

Budget Uses

Expenditure Budget		0002	123,969.23
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	90,599.23
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	90,599.23
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	22,370.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	11,000.00	
District Tax Levy		1110	11,000.00
District Mills		999	4.81
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.81
Total Estimated Revenues to Fund Adopted Budget		0004	123,969.23

Budget Report
FY 2025

24 Lake

1206 Charlo H S

Submit ID: 1206-39348003

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	85	2,894,036

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 24 Lake	N/A	70	2,284,763
Non-located - 45 Sanders	N/A	15	609,273

The final budget is approved as set forth in this document.

Certification

District Clerk: Sara Vaughan

(Signature) (Date)

Chairperson, School Trustees: Adrian Roylance

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

24 Lake

1206 Charlo H S

Submit ID: 1206-39348003

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	890,481.46	89,181.54	10%	10.01%	12,897.37	840,928.78	36,655.31	12.62
10 Transportation	130,000.00	26,000.00	20%	20.00%	1,457.52	12,905.74	115,636.74	39.96
11 Bus Depreciation Reserve	232,033.18	0.00	N/A	0.00%	181,773.47	0.00	50,259.71	17.37
13 Tuition	5,557.84		N/A		5,341.43	0.00	216.41	0.07
14 Retirement	144,715.00	28,943.00	20%	20.00%	28,532.93	116,182.07		
17 Adult Education	4,983.42	0.00	35%	0.00%	5,141.65	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	21,362.06	0.00	N/A	0.00%	20,540.73	821.33	0.00	0.00
29 Flexibility	14.94	0.00	N/A	0.00%	14.94	0.00	0.00	0.00
61 Building Reserve	43,832.99	0.00	N/A	0.00%	19,592.99	17,240.00	7,000.00	2.42
Total of All Funds	1,472,980.89	144,124.54			275,293.03	988,077.92	209,768.17	72.44

50 Debt Service Tax Jurisdiction								
24-1206	0.00	0.00	20-9-438	0.00%	886.92	0.00	0.00	0.00

Budget Report
FY 2025

24 Lake

1206 Charlo H S

Submit ID: 1206-39348003

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CHARLO HS 9-12 85

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	464,154.52
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	28,006.63
D.	At Risk Student	(I-D)	3,102.65
E.	Indian Education For All	(I-E)	2,093.55
F.	American Indian Achievement Gap	(I-F)	3,872.00
G.	Data For Achievement	(I-G)	2,004.30
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	13,500.55
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,499.90
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	25,026.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	84
B.	BASE Budget Limit	(II-B)	861,997.75
C.	Maximum Budget Limit	(II-C)	1,072,297.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	861,997.75

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	890,481.46
H.	Maximum Budget Limit	(II-H)	1,108,957.13
I.	Highest Budget Without a Vote	(II-I)	890,481.46
J.	Highest Budget	(II-J)	1,108,957.13
K.	Highest Voted Amount	(II-K)	218,475.67
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	890,481.46

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		89,048.15
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		133.39
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	133.39	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		12,897.37
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	12,897.37	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		102,078.91

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		890,481.46
1.	BASE Budget Limit	(V-A1)	890,481.46	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		464,154.52
1.	Direct State Aid Paid By State	(V-B1)	464,154.52	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		28,006.63
D.	At Risk Student	(V-D)		3,102.65
E.	Indian Education For All	(V-E)		2,093.55
F.	American Indian Achievement Gap	(V-F)		3,872.00
G.	Data For Achievement	(V-G)		2,004.30
H.	Special Education Allowable Cost Payment	(V-H)		13,500.55
I.	Remaining Fund Balance Available	(V-I)		12,897.37
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,366.46
1.	Actual Non-Levy Revenue	(V-J1)	8,366.46	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		352,483.43
1.	State - Guaranteed Tax Base Aid	(V-L1)	315,828.12	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	36,655.31	
M.	**Subtotal of BASE Budget Revenue	(V-M)		890,481.46

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.62
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		12.62

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

24 Lake

1206 Charlo H S

Submit ID: 1206-39348003

01 General Fund

Adopted Budget	0001	890,481.46

Budget Uses

Expenditure Budget	0002	890,481.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	12,897.37
Direct State Aid	3110	464,154.52
Quality Educator	3111	28,006.63
At Risk Student	3112	3,102.65
Indian Education For All	3113	2,093.55
American Indian Achievement Gap	3114	3,872.00
State Special Education Allowable Cost Payment to Districts	3115	13,500.55
Data For Achievement	3116	2,004.30
State - Guaranteed Tax Base Aid	3120	315,828.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,366.46
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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24 Lake

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	36,655.31		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	36,655.31
Total Estimated Revenues to Fund Adopted Budget			0004	890,481.46
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,732.49
Contingency	0006	1,173.25
Over-Schedule	0011	117,094.26
Fund Balance for Budget	TFS48	27,457.52
Operating Reserve	0961	26,000.00
Unreserved Fund Balance Reappropriated	0970	1,457.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,452.87
State - On-Schedule Transportation Reimbursement	3210	6,452.87
District Tax Levy	1110	115,636.74
District Mills	999	39.96
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

1206 Charlo H S

Submit ID: 1206-39348003

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	232,033.18

Budget Uses

Expenditure Budget	0002	232,033.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	181,773.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	181,773.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	50,259.71
District Mills	999	17.37
Total Estimated Revenues to Fund Adopted Budget	0004	232,033.18

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 BLUEBIRD	2022	51,625.00	20,650.00	10,325.00	10,325.00
2022 BLUEBIRD	2022	51,400.00	20,560.00	10,280.00	10,280.00
2020 MICRO BIRD	2021	30,050.00	18,030.00	6,010.00	6,010.00
2019 3000 RE Intergrated	2018	71,403.03	62,122.44	14,280.61	14,280.61
2016 INTERNATIONAL	2016	46,820.50	57,820.50	9,364.10	9,364.10
2011 IC CORP	2013	48,500.00	72,750.00	N/A	NA
2014 INTERNATIONAL	2013	59,680.50	89,520.75	N/A	NA
2009 INT	2008	44,220.87	66,331.31	N/A	NA
210 International	2006	45,650.00	68,475.00	N/A	NA
8872 Bluebird	2003	33,579.00	50,368.50	N/A	NA
6808 THOMAS	2001	33,320.20	49,980.30	N/A	NA
3746 INTL 97	1998	33,382.95	50,074.43	N/A	NA
7143 INTL	1988	21,765.00	32,647.50	N/A	NA
Total					50,259.71

Budget Report
FY 2025

24 Lake

1206 Charlo H S

Submit ID: 1206-39348003

13 Tuition Fund

Adopted Budget	0001	5,557.84

Budget Uses

Expenditure Budget	0002	5,557.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,341.43
Unreserved Fund Balance Reappropriated	0970	5,341.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	216.41
District Mills	999	0.07
Total Estimated Revenues to Fund Adopted Budget	0004	5,557.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

1206 Charlo H S

Submit ID: 1206-39348003

14 Retirement Fund

Adopted Budget	0001	144,715.00

Budget Uses

Expenditure Budget	0002	144,715.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57,475.93
Operating Reserve	0961	28,943.00
Unreserved Fund Balance Reappropriated	0970	28,532.93

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	116,182.07
Total Estimated Revenues to Fund Adopted Budget	0004	144,715.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,983.42

Budget Uses

Expenditure Budget	0002	4,983.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,141.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,141.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,983.42
Estimated Revenues Exceeding Adopted Budget	0004a	158.23

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	21,362.06

Budget Uses

Expenditure Budget	0002	21,362.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	20,540.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,540.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	821.33
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,362.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

1206 Charlo H S

Submit ID: 1206-39348003

29 Flexibility Fund

Adopted Budget	0001	14.94

Budget Uses

Expenditure Budget	0002	14.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

1206 Charlo H S

Submit ID: 1206-39348003

50 Debt Service Fund

24-1206

Taxable Value		2,894,036.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	886.92
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	886.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	886.92

Budget Report
FY 2025

24 Lake

1206 Charlo H S

Submit ID: 1206-39348003

61 Building Reserve Fund

Adopted Budget		0001	43,832.99

Budget Uses

Expenditure Budget		0002	43,832.99
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	19,592.99
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	19,592.99
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	17,240.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	7,000.00	
District Tax Levy		1110	7,000.00
District Mills		999	2.42
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.42
Total Estimated Revenues to Fund Adopted Budget		0004	43,832.99

Budget Report
FY 2025

26 Liberty

Submit ID: 1236-03886376

1236 Chester-Joplin-Inverness El

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	210	N/A	11,523,608

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 26 Liberty	204	N/A	9,753,199
Non-located - 21 Hill	6	N/A	1,770,409

The final budget is approved as set forth in this document.

Certification

District Clerk: Lacee Lalum

(Signature) (Date)

Chairperson, School Trustees: Devin Grammar

(Signature) (Date)

County Superintendent: Kathy Armstrong

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

26 Liberty

Submit ID: 1236-03886376

1236 Chester-Joplin-Inverness El

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,787,641.08	157,821.49	10%	8.83%	0.00	1,182,152.13	605,488.95	52.55
10 Transportation	201,657.00	40,331.40	20%	20.00%	3,825.96	50,079.51	147,751.53	12.82
11 Bus Depreciation Reserve	90,793.57	0.00	N/A	0.00%	86,993.57	0.00	3,800.00	0.33
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	225,000.00	45,000.00	20%	20.00%	14,092.39	210,907.61		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	37,123.51	0.00	N/A	0.00%	5,752.03	1,371.48	30,000.00	2.60
29 Flexibility	93,372.47	0.00	N/A	0.00%	93,372.47	0.00	0.00	0.00
61 Building Reserve	90,379.32	0.00	N/A	0.00%	53,379.32	9,000.00	28,000.00	2.43
Total of All Funds	2,525,966.95	243,152.89			257,415.74	1,453,510.73	815,040.48	70.73

50 Debt Service								
Tax Jurisdiction								
Jurisdiction 48-1J	128,000.00	93,583.88	20-9-438	73.11%	0.00	0.00	128,000.00	11.11

Budget Report
FY 2025

26 Liberty **Submit ID: 1236-03886376**

1236 Chester-Joplin-Inverness El

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CHESTER-JPLN-INVRNSS K-6	140
E4	SAGE CREEK K-8	7
E5	HI LINE COLONY K-8	24
M1	CHESTER-JPLN-INVRNSS 7-8	39

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	753,580.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	68,905.48
D.	At Risk Student	(I-D)	7,607.57
E.	Indian Education For All	(I-E)	5,172.30
F.	American Indian Achievement Gap	(I-F)	484.00
G.	Data For Achievement	(I-G)	4,951.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	33,354.30
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,117.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	11,466.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	200
B.	BASE Budget Limit	(II-B)	1,345,942.93
C.	Maximum Budget Limit	(II-C)	1,674,525.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	300,686.47
E.	Adopted Budget	(II-E)	1,646,629.40

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,486,954.61
H.	Maximum Budget Limit	(II-H)	1,850,810.25
I.	Highest Budget Without a Vote	(II-I)	1,787,641.08
J.	Highest Budget	(II-J)	1,850,810.25
K.	Highest Voted Amount	(II-K)	63,169.17
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,787,641.08

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		157,821.49
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		157,821.49

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,787,641.08
1.	BASE Budget Limit	(V-A1)	1,486,954.61	
2.	Over-BASE Budget	(V-A2)	300,686.47	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		753,580.81
1.	Direct State Aid Paid By State	(V-B1)	753,580.81	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		68,905.48
D.	At Risk Student	(V-D)		7,607.57
E.	Indian Education For All	(V-E)		5,172.30
F.	American Indian Achievement Gap	(V-F)		484.00
G.	Data For Achievement	(V-G)		4,951.80
H.	Special Education Allowable Cost Payment	(V-H)		33,354.30
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,705.51
1.	Actual Non-Levy Revenue	(V-J1)	4,705.51	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		608,192.84
1.	State - Guaranteed Tax Base Aid	(V-L1)	303,390.36	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	304,802.48	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,486,954.61

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		300,686.47
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		300,686.47

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.46
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		26.09
1.	District Property Tax Levy Mills	(V-U1)	26.09	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.55

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

26 Liberty

Submit ID: 1236-03886376

1236 Chester-Joplin-Inverness El

01 General Fund

Adopted Budget	0001	1,787,641.08

Budget Uses

Expenditure Budget	0002	1,787,641.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	753,580.81
Quality Educator	3111	68,905.48
At Risk Student	3112	7,607.57
Indian Education For All	3113	5,172.30
American Indian Achievement Gap	3114	484.00
State Special Education Allowable Cost Payment to Districts	3115	33,354.30
Data For Achievement	3116	4,951.80
State - Guaranteed Tax Base Aid	3120	303,390.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,631.51
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	74.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	304,802.48		
Over-BASE Levy	1110(c)	300,686.47		
District Tax Levy			1110	605,488.95
Total Estimated Revenues to Fund Adopted Budget			0004	1,787,641.08
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	201,657.00

Budget Uses

Expenditure Budget	0002	201,657.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,526.83
Contingency	0006	4,552.68
Over-Schedule	0011	151,577.49
Fund Balance for Budget	TFS48	44,157.36
Operating Reserve	0961	40,331.40
Unreserved Fund Balance Reappropriated	0970	3,825.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,039.75
State - On-Schedule Transportation Reimbursement	3210	25,039.76
District Tax Levy	1110	147,751.53
District Mills	999	12.82
Total Estimated Revenues to Fund Adopted Budget	0004	201,657.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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26 Liberty

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1236 Chester-Joplin-Inverness El

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	90,793.57

Budget Uses

Expenditure Budget	0002	90,793.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	86,993.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	86,993.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	3,800.00
District Mills	999	0.33
Total Estimated Revenues to Fund Adopted Budget	0004	90,793.57

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Ford Micro Bird 16 PX	2019	19,000.00	19,000.00	3,800.00	3,800.00
2015 ALL AMERICAN T3RE/4600 BLUEBIRD BUS	2014	55,000.00	82,500.00	N/A	NA
BLUEBIRD ACTIVITY BUS	2009	71,375.00	107,062.50	N/A	NA
BLUEBIRD BUS	2006	8,000.00	12,000.00	N/A	NA
Total					3,800.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59,092.39
Operating Reserve	0961	45,000.00
Unreserved Fund Balance Reappropriated	0970	14,092.39

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	210,907.61
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	37,123.51

Budget Uses

Expenditure Budget	0002	37,123.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,752.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,752.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,371.48
District Tax Levy	1110	30,000.00
District Mills	999	2.60
Total Estimated Revenues to Fund Adopted Budget	0004	37,123.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	93,372.47

Budget Uses

Expenditure Budget	0002	93,372.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	93,372.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	93,372.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	93,372.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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1236 Chester-Joplin-Inverness El

50 Debt Service Fund

Jurisdiction 48-1J

Taxable Value		11,523,608.00
Adopted Budget	0001	128,000.00

Budget Uses

Expenditure Budget	0002	128,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	93,583.88
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	93,583.88
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	128,000.00
Jurisdiction Mills	999	11.11
Total Estimated Revenues to Fund Adopted Budget	0004	128,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	08/31/2023	06/30/2028	550,000.00	345,000.00	105,000.00	22,500.00	500.00
Total Bond Requirements							128,000.00

Total Debt Service Requirements	0002	128,000.00

Budget Report
FY 2025

26 Liberty

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1236 Chester-Joplin-Inverness El

61 Building Reserve Fund

Adopted Budget		0001	90,379.32

Budget Uses

Expenditure Budget		0002	90,379.32
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	53,379.32
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	53,379.32
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	9,000.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	28,000.00	
District Tax Levy		1110	28,000.00
District Mills		999	2.43
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.43
Total Estimated Revenues to Fund Adopted Budget		0004	90,379.32

Budget Report
FY 2025

26 Liberty

Submit ID: 1237-30669455

1237 Chester-Joplin-Inverness HS

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	65	11,688,770

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 26 Liberty	N/A	65	9,918,361
Non-located - 21 Hill	N/A	0	1,770,409

The final budget is approved as set forth in this document.

Certification

District Clerk: Lacee Lalum

(Signature) (Date)

Chairperson, School Trustees: Devin Grammar

(Signature) (Date)

County Superintendent: Kathy Armstrong

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

26 Liberty

Submit ID: 1237-30669455

1237 Chester-Joplin-Inverness HS

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	950,334.04	96,898.34	10%	10.20%	0.00	592,772.48	357,561.56	30.60
10 Transportation	202,000.00	40,400.00	20%	20.00%	3,770.26	47,587.49	150,642.25	12.89
11 Bus Depreciation Reserve	302,575.03	0.00	N/A	0.00%	291,175.03	0.00	11,400.00	0.98
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	112,500.00	22,500.00	20%	20.00%	18,104.30	94,395.70		
17 Adult Education	6,059.56	0.00	35%	0.00%	6,059.56	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	33,276.73	0.00	N/A	0.00%	2,587.03	689.70	30,000.00	2.57
29 Flexibility	78,984.33	0.00	N/A	0.00%	78,984.33	0.00	0.00	0.00
61 Building Reserve	41,752.94	0.00	N/A	0.00%	19,492.94	9,607.00	12,653.00	1.08
Total of All Funds	1,727,482.63	159,798.34			420,173.45	745,052.37	562,256.81	48.12

50 Debt Service **Tax Jurisdiction**								
Jurisdiction 48-2J	128,000.00	93,010.25	20-9-438	72.66%	0.00	0.00	128,000.00	10.95

Budget Report
FY 2025

26 Liberty

Submit ID: 1237-30669455

1237 Chester-Joplin-Inverness HS

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CHESTER-JPLN-INVRNS 9-12 65

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	392,297.03
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	23,837.77
D.	At Risk Student	(I-D)	2,866.44
E.	Indian Education For All	(I-E)	1,600.95
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,532.70
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,323.95
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,441.10
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,784.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	66
B.	BASE Budget Limit	(II-B)	732,158.91
C.	Maximum Budget Limit	(II-C)	912,271.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	208,779.74
E.	Adopted Budget	(II-E)	940,938.65

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	747,765.43
H.	Maximum Budget Limit	(II-H)	931,548.86
I.	Highest Budget Without a Vote	(II-I)	950,334.04
J.	Highest Budget	(II-J)	950,334.04
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	950,334.04

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		95,033.40
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,864.94
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,864.94	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		96,898.34

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		950,334.04
1.	BASE Budget Limit	(V-A1)	747,765.43	
2.	Over-BASE Budget	(V-A2)	202,568.61	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		392,297.03
1.	Direct State Aid Paid By State	(V-B1)	392,297.03	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		23,837.77
D.	At Risk Student	(V-D)		2,866.44
E.	Indian Education For All	(V-E)		1,600.95
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,532.70
H.	Special Education Allowable Cost Payment	(V-H)		10,323.95
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,939.96
1.	Actual Non-Levy Revenue	(V-J1)	3,939.96	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		311,366.63
1.	State - Guaranteed Tax Base Aid	(V-L1)	156,373.68	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	154,992.95	
M.	**Subtotal of BASE Budget Revenue	(V-M)		747,765.43

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		202,568.61
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		202,568.61

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.27
U.	Over-BASE Mills	(V-U)		17.33
1.	District Property Tax Levy Mills	(V-U1)	17.33	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		30.60

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

26 Liberty

Submit ID: 1237-30669455

1237 Chester-Joplin-Inverness HS

01 General Fund

Adopted Budget	0001	950,334.04

Budget Uses

Expenditure Budget	0002	950,334.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	392,297.03
Quality Educator	3111	23,837.77
At Risk Student	3112	2,866.44
Indian Education For All	3113	1,600.95
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	10,323.95
Data For Achievement	3116	1,532.70
State - Guaranteed Tax Base Aid	3120	156,373.68

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,939.96
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	154,992.95		
Over-BASE Levy	1110(c)	202,568.61		
District Tax Levy			1110	357,561.56
Total Estimated Revenues to Fund Adopted Budget			0004	950,334.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	202,000.00

Budget Uses

Expenditure Budget	0002	202,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	43,261.35
Contingency	0006	4,326.14
Over-Schedule	0011	154,412.51
Fund Balance for Budget	TFS48	44,170.26
Operating Reserve	0961	40,400.00
Unreserved Fund Balance Reappropriated	0970	3,770.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,793.74
State - On-Schedule Transportation Reimbursement	3210	23,793.75
District Tax Levy	1110	150,642.25
District Mills	999	12.89
Total Estimated Revenues to Fund Adopted Budget	0004	202,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

26 Liberty

Submit ID: 1237-30669455

1237 Chester-Joplin-Inverness HS

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	302,575.03

Budget Uses

Expenditure Budget	0002	302,575.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	291,175.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	291,175.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	11,400.00
District Mills	999	0.98
Total Estimated Revenues to Fund Adopted Budget	0004	302,575.03

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Ford Micro Bird 16 PX	2019	57,000.00	57,000.00	11,400.00	11,400.00
2015 T3RE/4600 All American Bluebird Activity Bus	2014	111,900.00	167,850.00	N/A	NA
BLUEBIRD ACTIVITY BUS	2009	71,375.00	107,062.50	N/A	NA
Total					11,400.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	112,500.00

Budget Uses

Expenditure Budget	0002	112,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,604.30
Operating Reserve	0961	22,500.00
Unreserved Fund Balance Reappropriated	0970	18,104.30

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	94,395.70
Total Estimated Revenues to Fund Adopted Budget	0004	112,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

26 Liberty

Submit ID: 1237-30669455

1237 Chester-Joplin-Inverness HS

17 Adult Education Fund

Adopted Budget	0001	6,059.56

Budget Uses

Expenditure Budget	0002	6,059.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,059.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,059.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,059.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	33,276.73

Budget Uses

Expenditure Budget	0002	33,276.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,587.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,587.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	689.70
District Tax Levy	1110	30,000.00
District Mills	999	2.57
Total Estimated Revenues to Fund Adopted Budget	0004	33,276.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	78,984.33

Budget Uses

Expenditure Budget	0002	78,984.33
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	78,984.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	78,984.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	78,984.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

26 Liberty

Submit ID: 1237-30669455

1237 Chester-Joplin-Inverness HS

50 Debt Service Fund

Jurisdiction 48-2J

Taxable Value		11,688,770.00
Adopted Budget	0001	128,000.00

Budget Uses

Expenditure Budget	0002	128,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	93,010.25
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	93,010.25
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	128,000.00
Jurisdiction Mills	999	10.95
Total Estimated Revenues to Fund Adopted Budget	0004	128,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	08/31/2023	06/30/2028	550,000.00	345,000.00	105,000.00	22,500.00	500.00
Total Bond Requirements							128,000.00

Total Debt Service Requirements	0002	128,000.00

Budget Report
FY 2025

26 Liberty

Submit ID: 1237-30669455

1237 Chester-Joplin-Inverness HS

61 Building Reserve Fund

Adopted Budget		0001	41,752.94

Budget Uses

Expenditure Budget		0002	41,752.94
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	19,492.94
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	19,492.94
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	9,607.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,653.00	
District Tax Levy		1110	12,653.00
District Mills		999	1.08
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.08
Total Estimated Revenues to Fund Adopted Budget		0004	41,752.94

Budget Report
FY 2025

03 Blaine

0028 Chinook Elem

Submit ID: 0028-51419738

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 235	N/A	5,271,233

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tiffany Kimberling

(Signature) (Date)

Chairperson, School Trustees: Kevin Elias

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

03 Blaine

0028 Chinook Elem

Submit ID: 0028-51419738

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,112,398.00	210,000.00	10%	9.94%	19,270.95	1,499,160.07	593,966.98	112.71
10 Transportation	225,000.00	43,000.00	20%	19.11%	184.67	24,003.40	200,811.93	38.10
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	30,000.00		N/A		6,993.46	0.00	23,006.54	4.36
14 Retirement	350,000.00	70,000.00	20%	20.00%	51,278.26	298,721.74		
17 Adult Education	13,600.00	2,000.00	35%	14.71%	8,315.35	0.00	5,284.65	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	91,959.99	0.00	N/A	0.00%	30,453.75	1,506.24	60,000.00	11.38
29 Flexibility	75,882.15	0.00	N/A	0.00%	66,356.46	9,525.69	0.00	0.00
61 Building Reserve	99,511.95	0.00	N/A	0.00%	58,067.46	30,944.49	10,500.00	1.99
Total of All Funds	2,998,352.09	325,000.00			240,920.36	1,863,861.63	893,570.10	169.54

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

03 Blaine

0028 Chinook Elem

Submit ID: 0028-51419738

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CHINOOK K-6	168	*
E2	HARTLAND K-8	6	*
M1	CHINOOK 7-8	61	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	814,489.16
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	96,159.14
D.	At Risk Student	(I-D)	7,756.38
E.	Indian Education For All	(I-E)	5,788.05
F.	American Indian Achievement Gap	(I-F)	7,260.00
G.	Data For Achievement	(I-G)	5,541.30
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	34,466.11
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,487.98
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	23,787.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	241
B.	BASE Budget Limit	(II-B)	1,696,753.02
C.	Maximum Budget Limit	(II-C)	2,117,127.05
D.	Over-BASE Levy As Submitted on Budget	(II-D)	420,373.98
E.	Adopted Budget	(II-E)	2,117,127.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,633,051.34
H.	Maximum Budget Limit	(II-H)	2,025,048.47
I.	Highest Budget Without a Vote	(II-I)	2,112,398.53
J.	Highest Budget	(II-J)	2,143,278.20
K.	Highest Voted Amount	(II-K)	30,879.67
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,112,398.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		210,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		19,270.95
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	19,270.95	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		229,270.95

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,112,398.00
1.	BASE Budget Limit	(V-A1)	1,633,051.34	
2.	Over-BASE Budget	(V-A2)	479,346.66	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		814,489.16
1.	Direct State Aid Paid By State	(V-B1)	814,489.16	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		96,159.14
D.	At Risk Student	(V-D)		7,756.38
E.	Indian Education For All	(V-E)		5,788.05
F.	American Indian Achievement Gap	(V-F)		7,260.00
G.	Data For Achievement	(V-G)		5,541.30
H.	Special Education Allowable Cost Payment	(V-H)		34,466.11
I.	Remaining Fund Balance Available	(V-I)		19,270.95
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,856.94
1.	Actual Non-Levy Revenue	(V-J1)	9,856.94	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		632,463.31
1.	State - Guaranteed Tax Base Aid	(V-L1)	517,842.99	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	114,620.32	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,633,051.34

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		479,346.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		479,346.66

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.77
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		90.94
1.	District Property Tax Levy Mills	(V-U1)	90.94	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		112.71

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

03 Blaine

0028 Chinook Elem

Submit ID: 0028-51419738

01 General Fund

Adopted Budget	0001	2,112,398.00

Budget Uses

Expenditure Budget	0002	2,112,398.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	19,270.95
Direct State Aid	3110	814,489.16
Quality Educator	3111	96,159.14
At Risk Student	3112	7,756.38
Indian Education For All	3113	5,788.05
American Indian Achievement Gap	3114	7,260.00
State Special Education Allowable Cost Payment to Districts	3115	34,466.11
Data For Achievement	3116	5,541.30
State - Guaranteed Tax Base Aid	3120	517,842.99

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,856.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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03 Blaine
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Submit ID: 0028-51419738

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	114,620.32		
Over-BASE Levy	1110(c)	479,346.66		
District Tax Levy			1110	593,966.98
Total Estimated Revenues to Fund Adopted Budget			0004	2,112,398.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	21,821.27
Contingency	0006	2,182.13
Over-Schedule	0011	200,996.60
Fund Balance for Budget	TFS48	43,184.67
Operating Reserve	0961	43,000.00
Unreserved Fund Balance Reappropriated	0970	184.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,001.70
State - On-Schedule Transportation Reimbursement	3210	12,001.70
District Tax Levy	1110	200,811.93
District Mills	999	38.10
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

03 Blaine

0028 Chinook Elem

Submit ID: 0028-51419738

13 Tuition Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,993.46
Unreserved Fund Balance Reappropriated	0970	6,993.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	23,006.54
District Mills	999	4.36
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0028 Chinook Elem

Submit ID: 0028-51419738

14 Retirement Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	121,278.26
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	51,278.26

Estimated Funding Sources

Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	293,721.74
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	13,600.00

Budget Uses

Expenditure Budget	0002	13,600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,315.35
Operating Reserve	0961	2,000.00
Unreserved Fund Balance Reappropriated	0970	8,315.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,284.65
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0028 Chinook Elem

Submit ID: 0028-51419738

28 Technology Fund

Adopted Budget	0001	91,959.99

Budget Uses

Expenditure Budget	0002	91,959.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	30,453.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30,453.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,506.24
District Tax Levy	1110	60,000.00
District Mills	999	11.38
Total Estimated Revenues to Fund Adopted Budget	0004	91,959.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0028 Chinook Elem

Submit ID: 0028-51419738

29 Flexibility Fund

Adopted Budget	0001	75,882.15

Budget Uses

Expenditure Budget	0002	75,882.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	66,356.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	66,356.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	5,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	3,525.69
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	75,882.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0028 Chinook Elem

Submit ID: 0028-51419738

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0028 Chinook Elem

Submit ID: 0028-51419738

61 Building Reserve Fund

Adopted Budget		0001	99,511.95

Budget Uses

Expenditure Budget		0002	99,511.95
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	58,067.46
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	58,067.46
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	30,944.49
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	10,500.00	
District Tax Levy		1110	10,500.00
District Mills		999	1.99
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.99
Total Estimated Revenues to Fund Adopted Budget		0004	99,511.95

Budget Report
FY 2025

03 Blaine

0029 Chinook H S

Submit ID: 0029-31827585

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	123	8,943,644

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tiffany Kimberling

(Signature) (Date)

Chairperson, School Trustees: Kevin Elias

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

03 Blaine

0029 Chinook H S

Submit ID: 0029-31827585

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,500,446.00	150,000.00	10%	10.00%	58,948.89	1,033,332.82	408,164.29	45.66
10 Transportation	275,000.00	55,000.00	20%	20.00%	35,498.29	35,312.81	204,188.90	22.83
11 Bus Depreciation Reserve	503,363.54	0.00	N/A	0.00%	342,823.54	4,800.00	155,740.00	17.41
13 Tuition	325,000.00		N/A		166,612.95	1,612.95	156,774.10	17.53
14 Retirement	300,000.00	50,000.00	20%	16.67%	87,227.95	212,772.05		
17 Adult Education	24,900.00	0.00	35%	0.00%	15,263.52	736.48	8,900.00	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	43,943.09	0.00	N/A	0.00%	42,825.90	1,117.19	0.00	0.00
29 Flexibility	120,454.37	0.00	N/A	0.00%	106,454.37	14,000.00	0.00	0.00
61 Building Reserve	172,713.66	0.00	N/A	0.00%	64,843.66	18,870.00	89,000.00	9.95
Total of All Funds	3,265,820.66	255,000.00			920,499.07	1,322,554.30	1,022,767.29	114.38

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

03 Blaine

0029 Chinook H S

Submit ID: 0029-31827585

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CHINOOK HS 9-12 123

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	600,437.44
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	46,720.56
D.	At Risk Student	(I-D)	3,964.70
E.	Indian Education For All	(I-E)	3,029.49
F.	American Indian Achievement Gap	(I-F)	4,356.00
G.	Data For Achievement	(I-G)	2,900.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	52,189.03
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,511.62
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	26,334.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	117
B.	BASE Budget Limit	(II-B)	1,089,808.90
C.	Maximum Budget Limit	(II-C)	1,349,943.19
D.	Over-BASE Levy As Submitted on Budget	(II-D)	354,861.10
E.	Adopted Budget	(II-E)	1,444,670.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,211,248.78
H.	Maximum Budget Limit	(II-H)	1,500,446.11
I.	Highest Budget Without a Vote	(II-I)	1,500,446.11
J.	Highest Budget	(II-J)	1,500,446.11
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,500,446.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		150,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		58,948.89
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	58,948.89	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		208,948.89

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,500,446.00
1.	BASE Budget Limit	(V-A1)	1,211,248.78	
2.	Over-BASE Budget	(V-A2)	289,197.22	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		600,437.44
1.	Direct State Aid Paid By State	(V-B1)	600,437.44	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		46,720.56
D.	At Risk Student	(V-D)		3,964.70
E.	Indian Education For All	(V-E)		3,029.49
F.	American Indian Achievement Gap	(V-F)		4,356.00
G.	Data For Achievement	(V-G)		2,900.34
H.	Special Education Allowable Cost Payment	(V-H)		52,189.03
I.	Remaining Fund Balance Available	(V-I)		58,948.89
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,730.72
1.	Actual Non-Levy Revenue	(V-J1)	3,730.72	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		434,971.61
1.	State - Guaranteed Tax Base Aid	(V-L1)	311,004.54	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	123,967.07	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,211,248.78

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		5,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	5,000.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		284,197.22
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		289,197.22

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.88
U.	Over-BASE Mills	(V-U)		31.78
1.	District Property Tax Levy Mills	(V-U1)	31.78	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		45.66

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

03 Blaine

0029 Chinook H S

Submit ID: 0029-31827585

01 General Fund

Adopted Budget	0001	1,500,446.00

Budget Uses

Expenditure Budget	0002	1,500,446.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	58,948.89
Direct State Aid	3110	600,437.44
Quality Educator	3111	46,720.56
At Risk Student	3112	3,964.70
Indian Education For All	3113	3,029.49
American Indian Achievement Gap	3114	4,356.00
State Special Education Allowable Cost Payment to Districts	3115	52,189.03
Data For Achievement	3116	2,900.34
State - Guaranteed Tax Base Aid	3120	311,004.54

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,730.72
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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03 Blaine

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	5,000.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	123,967.07		
Over-BASE Levy	1110(c)	284,197.22		
District Tax Levy			1110	408,164.29
Total Estimated Revenues to Fund Adopted Budget			0004	1,500,446.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	32,102.55
Contingency	0006	3,210.26
Over-Schedule	0011	239,687.19
Fund Balance for Budget	TFS48	90,498.29
Operating Reserve	0961	55,000.00
Unreserved Fund Balance Reappropriated	0970	35,498.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,656.40
State - On-Schedule Transportation Reimbursement	3210	17,656.41
District Tax Levy	1110	204,188.90
District Mills	999	22.83
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	503,363.54

Budget Uses

Expenditure Budget	0002	503,363.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	342,823.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	342,823.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,800.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	155,740.00
District Mills	999	17.41
Total Estimated Revenues to Fund Adopted Budget	0004	503,363.54

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Buick Enclave Red	2024	22,600.00	0.00	4,520.00	4,520.00
2006 IC Model:CE Spare Route Bus	2023	10,000.00	2,000.00	2,000.00	2,000.00
2014 Bluebird 71 passengers	2023	45,625.00	9,125.00	9,125.00	9,125.00
2016 Ford Explorer	2023	20,000.00	4,000.00	4,000.00	4,000.00
2017 Ford Glaval	2023	58,900.00	11,780.00	11,780.00	11,780.00
2018 Bluebird - Route Bus	2023	69,900.00	0.00	13,980.00	13,980.00
2021 ECOACH XL	2022	307,900.00	123,160.00	61,580.00	61,580.00
2018 Ford Econoline E450	2019	82,828.00	82,828.00	16,565.60	16,565.00
2018 Freightliner M2 106 Medium	2019	160,999.80	160,999.80	32,199.96	32,190.00
2009 Blue Bird	2009	162,200.00	243,300.00	N/A	NA
Two-way Radios	2006	6,870.00	10,305.00	N/A	NA
1990 GMC	1990	37,230.00	59,584.00	N/A	0.00
Total					155,740.00

13 Tuition Fund

Adopted Budget	0001	325,000.00

Budget Uses

Expenditure Budget	0002	325,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	166,612.95
Unreserved Fund Balance Reappropriated	0970	166,612.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,612.95
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	156,774.10
District Mills	999	17.53
Total Estimated Revenues to Fund Adopted Budget	0004	325,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0029 Chinook H S

Submit ID: 0029-31827585

14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	137,227.95
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	87,227.95

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	212,772.05
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0029 Chinook H S

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17 Adult Education Fund

Adopted Budget	0001	24,900.00

Budget Uses

Expenditure Budget	0002	24,900.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,263.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,263.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	736.48
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,900.00
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	43,943.09

Budget Uses

Expenditure Budget	0002	43,943.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	42,825.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	42,825.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,117.19
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	43,943.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

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29 Flexibility Fund

Adopted Budget	0001	120,454.37

Budget Uses

Expenditure Budget	0002	120,454.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	106,454.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	106,454.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	885.32
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	13,114.68
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	120,454.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

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Submit ID: 0029-31827585

61 Building Reserve Fund

Adopted Budget	0001	172,713.66

Budget Uses

Expenditure Budget	0002	172,713.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	64,843.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	64,843.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	18,870.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	80,000.00	
Building Reserve Permissive Levy	1110(b)	9,000.00	
District Tax Levy		1110	89,000.00
District Mills		999	9.95
Building Reserve Voted Mills		0134	8.94
Building Reserve Permissive Mills		0135	1.01
Total Estimated Revenues to Fund Adopted Budget		0004	172,713.66

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2020	200,000.00	5	612	80,001.00	40,000.00	40,000.00
05/04/2021	200,000.00	5	612	80,000.00	40,000.00	40,000.00
Total						80,000.00

Budget Report
FY 2025

50 Teton

0883 Choteau Elem

Submit ID: 0883-49251827

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	330	N/A	9,392,602

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Patty Mellinger

(Signature) (Date)

Chairperson, School Trustees: Levi Hodgskiss

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
50 Teton
0883 Choteau Elem

Submit ID: 0883-49251827

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,588,365.95	361,195.02	10%	13.95%	0.00	1,806,692.24	781,673.71	83.23
10 Transportation	278,067.73	55,613.55	20%	20.00%	100,745.37	65,931.03	111,391.33	11.86
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	15,000.00		N/A		10,940.57	0.00	4,059.43	0.43
14 Retirement	360,000.00	72,000.00	20%	20.00%	48,133.77	311,866.23		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	62,594.66	0.00	N/A	0.00%	15,679.61	1,915.05	45,000.00	4.79
29 Flexibility	35,234.07	0.00	N/A	0.00%	35,234.07	0.00	0.00	0.00
61 Building Reserve	95,046.60	0.00	N/A	0.00%	57,546.60	0.00	37,500.00	3.99
Total of All Funds	3,434,309.01	488,808.57			268,279.99	2,186,404.55	979,624.47	104.30

50 Debt Service Tax Jurisdiction								
009837	0.00	0.00	20-9-438	0.00%	394.25	0.00	0.00	0.00

Budget Report
FY 2025

50 Teton

0883 Choteau Elem

Submit ID: 0883-49251827

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CHOTEAU K-6	273
M1	CHOTEAU 7-8	57

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,050,786.77
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	86,403.65
D.	At Risk Student	(I-D)	10,581.60
E.	Indian Education For All	(I-E)	8,127.90
F.	American Indian Achievement Gap	(I-F)	2,420.00
G.	Data For Achievement	(I-G)	7,781.40
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	52,413.90
I.	State Special Education Related-Services Payment To Coop	(I-I)	17,470.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	19,807.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	263
B.	BASE Budget Limit	(II-B)	1,664,443.13
C.	Maximum Budget Limit	(II-C)	2,072,221.49
D.	Over-BASE Levy As Submitted on Budget	(II-D)	355,409.20
E.	Adopted Budget	(II-E)	2,019,852.33

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,076,284.81
H.	Maximum Budget Limit	(II-H)	2,588,365.95
I.	Highest Budget Without a Vote	(II-I)	2,431,694.01
J.	Highest Budget	(II-J)	2,588,365.95
K.	Highest Voted Amount	(II-K)	156,671.94
L.	Amount Approved on Ballot by Voters	(II-L)	156,671.94
M.	Adopted Budget	(II-M)	2,588,365.95

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		258,836.60
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		102,358.42
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	102,358.42	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		361,195.02

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,588,365.95
1.	BASE Budget Limit	(V-A1)	2,076,284.81	
2.	Over-BASE Budget	(V-A2)	512,081.14	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,050,786.77
1.	Direct State Aid Paid By State	(V-B1)	1,050,786.77	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		86,403.65
D.	At Risk Student	(V-D)		10,581.60
E.	Indian Education For All	(V-E)		8,127.90
F.	American Indian Achievement Gap	(V-F)		2,420.00
G.	Data For Achievement	(V-G)		7,781.40
H.	Special Education Allowable Cost Payment	(V-H)		52,413.90
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		19,518.05
1.	Actual Non-Levy Revenue	(V-J1)	19,518.05	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		838,251.54
1.	State - Guaranteed Tax Base Aid	(V-L1)	568,658.97	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	269,592.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,076,284.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		512,081.14
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		512,081.14

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.71
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		54.52
1.	District Property Tax Levy Mills	(V-U1)	54.52	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		83.23

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

50 Teton

0883 Choteau Elem

Submit ID: 0883-49251827

01 General Fund

Adopted Budget	0001	2,588,365.95

Budget Uses

Expenditure Budget	0002	2,588,365.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,050,786.77
Quality Educator	3111	86,403.65
At Risk Student	3112	10,581.60
Indian Education For All	3113	8,127.90
American Indian Achievement Gap	3114	2,420.00
State Special Education Allowable Cost Payment to Districts	3115	52,413.90
Data For Achievement	3116	7,781.40
State - Guaranteed Tax Base Aid	3120	568,658.97

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	19,518.05
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	269,592.57		
Over-BASE Levy	1110(c)	512,081.14		
District Tax Levy			1110	781,673.71
Total Estimated Revenues to Fund Adopted Budget			0004	2,588,365.95
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	278,067.73

Budget Uses

Expenditure Budget	0002	278,067.73
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	59,937.30
Contingency	0006	5,993.73
Over-Schedule	0011	212,136.70
Fund Balance for Budget	TFS48	156,358.92
Operating Reserve	0961	55,613.55
Unreserved Fund Balance Reappropriated	0970	100,745.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	32,965.51
State - On-Schedule Transportation Reimbursement	3210	32,965.52
District Tax Levy	1110	111,391.33
District Mills	999	11.86
Total Estimated Revenues to Fund Adopted Budget	0004	278,067.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025
50 Teton

0883 Choteau Elem

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13 Tuition Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,940.57
Unreserved Fund Balance Reappropriated	0970	10,940.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,059.43
District Mills	999	0.43
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	360,000.00

Budget Uses

Expenditure Budget	0002	360,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	120,133.77
Operating Reserve	0961	72,000.00
Unreserved Fund Balance Reappropriated	0970	48,133.77

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	311,866.23
Total Estimated Revenues to Fund Adopted Budget	0004	360,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	62,594.66

Budget Uses

Expenditure Budget	0002	62,594.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,679.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,679.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,915.05
District Tax Levy	1110	45,000.00
District Mills	999	4.79
Total Estimated Revenues to Fund Adopted Budget	0004	62,594.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	35,234.07

Budget Uses

Expenditure Budget	0002	35,234.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,234.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,234.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35,234.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
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Submit ID: 0883-49251827

50 Debt Service Fund
009837

Taxable Value		9,392,602.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	394.25
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	394.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	394.25

Budget Report
FY 2025

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0883 Choteau Elem

Submit ID: 0883-49251827

61 Building Reserve Fund

Adopted Budget		0001	95,046.60

Budget Uses

Expenditure Budget		0002	95,046.60
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	57,546.60
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	57,546.60
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	37,500.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	37,500.00
District Mills		999	3.99
Building Reserve Voted Mills		0134	3.99
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	95,046.60

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
06/30/2015	375,000.00	10	612	337,500.00	37,500.00	37,500.00
Total						37,500.00

Budget Report
FY 2025

50 Teton

0884 Choteau H S

Submit ID: 0884-74788919

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	115	11,156,863

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Patty Mellinger

(Signature) (Date)

Chairperson, School Trustees: Levi Hodgskiss

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

50 Teton

0884 Choteau H S

Submit ID: 0884-74788919

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,377,845.44	205,325.10	10%	14.90%	0.00	958,618.05	419,227.39	37.59
10 Transportation	277,374.73	55,474.95	20%	20.00%	99,558.14	65,238.03	112,578.56	10.09
11 Bus Depreciation Reserve	111,030.76	0.00	N/A	0.00%	40,149.58	0.00	70,881.18	6.35
13 Tuition	10,000.00		N/A		5,028.73	0.00	4,971.27	0.45
14 Retirement	260,000.00	52,000.00	20%	20.00%	84,561.87	175,438.13		
17 Adult Education	15,733.62	0.00	35%	0.00%	15,733.62	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	91,933.01	0.00	N/A	0.00%	45,911.60	1,021.41	45,000.00	4.03
29 Flexibility	188,343.78	0.00	N/A	0.00%	188,343.78	0.00	0.00	0.00
61 Building Reserve	72,092.68	0.00	N/A	0.00%	34,592.68	0.00	37,500.00	3.36
Total of All Funds	2,404,354.02	312,800.05			513,880.00	1,200,315.62	690,158.40	61.87

50 Debt Service **Tax Jurisdiction**								
012298	0.00	0.00	20-9-438	0.00%	286.86	0.00	0.00	0.00

Budget Report
FY 2025

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0884 Choteau H S

Submit ID: 0884-74788919

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CHOTEAU HS 9-12 115

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	571,773.12
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	44,920.79
D.	At Risk Student	(I-D)	3,445.86
E.	Indian Education For All	(I-E)	2,832.45
F.	American Indian Achievement Gap	(I-F)	2,178.00
G.	Data For Achievement	(I-G)	2,711.70
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,267.02
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,088.10
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	22,647.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	110
B.	BASE Budget Limit	(II-B)	1,040,606.93
C.	Maximum Budget Limit	(II-C)	1,294,934.28
D.	Over-BASE Levy As Submitted on Budget	(II-D)	297,428.42
E.	Adopted Budget	(II-E)	1,338,035.35

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,107,405.47
H.	Maximum Budget Limit	(II-H)	1,377,845.44
I.	Highest Budget Without a Vote	(II-I)	1,377,845.44
J.	Highest Budget	(II-J)	1,377,845.44
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,377,845.44

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		137,784.54
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		67,540.56
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	67,540.56	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		205,325.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,377,845.44
1.	BASE Budget Limit	(V-A1)	1,107,405.47	
2.	Over-BASE Budget	(V-A2)	270,439.97	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		571,773.12
1.	Direct State Aid Paid By State	(V-B1)	571,773.12	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		44,920.79
D.	At Risk Student	(V-D)		3,445.86
E.	Indian Education For All	(V-E)		2,832.45
F.	American Indian Achievement Gap	(V-F)		2,178.00
G.	Data For Achievement	(V-G)		2,711.70
H.	Special Education Allowable Cost Payment	(V-H)		18,267.02
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,151.66
1.	Actual Non-Levy Revenue	(V-J1)	10,151.66	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		451,124.87
1.	State - Guaranteed Tax Base Aid	(V-L1)	302,337.45	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	148,787.42	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,107,405.47

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		270,439.97
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		270,439.97

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.35
U.	Over-BASE Mills	(V-U)		24.24
1.	District Property Tax Levy Mills	(V-U1)	24.24	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		37.59

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

50 Teton

0884 Choteau H S

Submit ID: 0884-74788919

01 General Fund

Adopted Budget	0001	1,377,845.44

Budget Uses

Expenditure Budget	0002	1,377,845.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	571,773.12
Quality Educator	3111	44,920.79
At Risk Student	3112	3,445.86
Indian Education For All	3113	2,832.45
American Indian Achievement Gap	3114	2,178.00
State Special Education Allowable Cost Payment to Districts	3115	18,267.02
Data For Achievement	3116	2,711.70
State - Guaranteed Tax Base Aid	3120	302,337.45

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,151.66
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	148,787.42		
Over-BASE Levy	1110(c)	270,439.97		
District Tax Levy			1110	419,227.39
Total Estimated Revenues to Fund Adopted Budget			0004	1,377,845.44
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2025

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0884 Choteau H S

Submit ID: 0884-74788919

10 Transportation Fund

Adopted Budget	0001	277,374.73

Budget Uses

Expenditure Budget	0002	277,374.73
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	59,307.30
Contingency	0006	5,930.73
Over-Schedule	0011	212,136.70
Fund Balance for Budget	TFS48	155,033.09
Operating Reserve	0961	55,474.95
Unreserved Fund Balance Reappropriated	0970	99,558.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	32,619.01
State - On-Schedule Transportation Reimbursement	3210	32,619.02
District Tax Levy	1110	112,578.56
District Mills	999	10.09
Total Estimated Revenues to Fund Adopted Budget	0004	277,374.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

50 Teton

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	111,030.76

Budget Uses

Expenditure Budget	0002	111,030.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	40,149.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,149.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	70,881.18
District Mills	999	6.35
Total Estimated Revenues to Fund Adopted Budget	0004	111,030.76

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Freightliner Coach Bus	2023	301,150.00	60,230.00	60,230.00	60,230.00
2004 International rebuilt engine	2020	14,205.94	11,364.76	2,841.19	2,841.19
2004 International Coach Activity Bus	2018	39,000.00	46,800.00	7,800.00	7,800.00
16 channel bus radio system	2016	599.62	889.44	119.92	9.99
2016 Bluebird Activity Bus	2016	161,500.00	242,250.00	N/A	NA
Bus Security Camera System	2010	3,535.00	5,302.50	N/A	NA
Bus Route Base & Bus Radio System	2009	3,013.00	4,519.50	N/A	NA
Total					70,881.18

Budget Report
FY 2025
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13 Tuition Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,028.73
Unreserved Fund Balance Reappropriated	0970	5,028.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,971.27
District Mills	999	0.45
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
50 Teton

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14 Retirement Fund

Adopted Budget	0001	260,000.00

Budget Uses

Expenditure Budget	0002	260,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	136,561.87
Operating Reserve	0961	52,000.00
Unreserved Fund Balance Reappropriated	0970	84,561.87

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	175,438.13
Total Estimated Revenues to Fund Adopted Budget	0004	260,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	15,733.62

Budget Uses

Expenditure Budget	0002	15,733.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,733.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,733.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,733.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	91,933.01

Budget Uses

Expenditure Budget	0002	91,933.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	45,911.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	45,911.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,021.41
District Tax Levy	1110	45,000.00
District Mills	999	4.03
Total Estimated Revenues to Fund Adopted Budget	0004	91,933.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	188,343.78

Budget Uses

Expenditure Budget	0002	188,343.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	188,343.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	188,343.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	188,343.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
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50 Debt Service Fund
012298

Taxable Value		11,156,863.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	286.86
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	286.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	286.86

Budget Report
FY 2025

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61 Building Reserve Fund

Adopted Budget		0001	72,092.68

Budget Uses

Expenditure Budget		0002	72,092.68
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	34,592.68
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	34,592.68
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	37,500.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	37,500.00
District Mills		999	3.36
Building Reserve Voted Mills		0134	3.36
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	72,092.68

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
06/30/2015	375,000.00	10	612	337,500.00	37,500.00	37,500.00
Total						37,500.00

Budget Report
FY 2025

29 McCone

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Submit ID: 0547-61365655

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 137	N/A	5,449,871

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: RaChelle Kirkegard

(Signature) (Date)

Chairperson, School Trustees: Cary Phillips

(Signature) (Date)

County Superintendent: Nita Crockett

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
29 McCone
0547 Circle Elem

Submit ID: 0547-61365655

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,251,003.13	355,629.13	10%	28.43%	0.00	847,390.69	403,612.44	74.07
10 Transportation	240,000.00	48,000.00	20%	20.00%	38,877.55	73,418.71	127,703.74	23.43
11 Bus Depreciation Reserve	183,244.00	0.00	N/A	0.00%	170,724.50	0.00	12,519.50	2.30
13 Tuition	2,300.01		N/A		2,300.01	0.00	0.00	0.00
14 Retirement	198,000.00	39,600.00	20%	20.00%	56,070.49	141,929.51		
17 Adult Education	9,000.00	3,150.00	35%	35.00%	2,857.59	0.00	6,142.41	1.13
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	48,520.85	0.00	N/A	0.00%	22,625.77	895.08	25,000.00	4.59
29 Flexibility	49,558.34	0.00	N/A	0.00%	49,558.34	0.00	0.00	0.00
61 Building Reserve	669,002.34	0.00	N/A	0.00%	548,602.34	19,027.29	101,372.71	18.60
Total of All Funds	2,650,628.67	446,379.13			891,616.59	1,082,661.28	676,350.80	124.12

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

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Submit ID: 0547-61365655

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CIRCLE K-6	99 *
M1	CIRCLE 7-8	38 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	494,745.10
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	43,231.21
D.	At Risk Student	(I-D)	3,500.67
E.	Indian Education For All	(I-E)	3,374.31
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	3,230.46
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	20,489.07
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,829.26
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	11,134.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	140
B.	BASE Budget Limit	(II-B)	955,886.05
C.	Maximum Budget Limit	(II-C)	1,191,105.12
D.	Over-BASE Levy As Submitted on Budget	(II-D)	284,510.17
E.	Adopted Budget	(II-E)	1,240,396.22

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	970,444.89
H.	Maximum Budget Limit	(II-H)	1,208,198.35
I.	Highest Budget Without a Vote	(II-I)	1,251,003.13
J.	Highest Budget	(II-J)	1,251,003.13
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,251,003.13

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		125,100.31
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		230,528.82
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	230,528.82	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		355,629.13

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,251,003.13
1.	BASE Budget Limit	(V-A1)	970,444.89	
2.	Over-BASE Budget	(V-A2)	280,558.24	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		494,745.10
1.	Direct State Aid Paid By State	(V-B1)	494,745.10	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		43,231.21
D.	At Risk Student	(V-D)		3,500.67
E.	Indian Education For All	(V-E)		3,374.31
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		3,230.46
H.	Special Education Allowable Cost Payment	(V-H)		20,489.07
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		27,060.81
1.	Actual Non-Levy Revenue	(V-J1)	27,060.81	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		374,571.26
1.	State - Guaranteed Tax Base Aid	(V-L1)	251,517.06	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	123,054.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		970,444.89

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		280,558.24
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		280,558.24

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.59
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		51.48
1.	District Property Tax Levy Mills	(V-U1)	51.48	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		74.07

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

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Submit ID: 0547-61365655

01 General Fund

Adopted Budget	0001	1,251,003.13

Budget Uses

Expenditure Budget	0002	1,251,003.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	494,745.10
Quality Educator	3111	43,231.21
At Risk Student	3112	3,500.67
Indian Education For All	3113	3,374.31
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	20,489.07
Data For Achievement	3116	3,230.46
State - Guaranteed Tax Base Aid	3120	251,517.06

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	19,971.48
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	7,089.33
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	123,054.20		
Over-BASE Levy	1110(c)	280,558.24		
District Tax Levy			1110	403,612.44
Total Estimated Revenues to Fund Adopted Budget			0004	1,251,003.13
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	66,744.28
Contingency	0006	6,674.43
Over-Schedule	0011	166,581.29
Fund Balance for Budget	TFS48	86,877.55
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	38,877.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	36,709.35
State - On-Schedule Transportation Reimbursement	3210	36,709.36
District Tax Levy	1110	127,703.74
District Mills	999	23.43
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	183,244.00

Budget Uses

Expenditure Budget	0002	183,244.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	170,724.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	170,724.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	12,519.50
District Mills	999	2.30
Total Estimated Revenues to Fund Adopted Budget	0004	183,244.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021IC CE	2020	62,597.50	50,078.00	12,519.50	12,519.50
2016 IC CE International	2017	51,960.00	77,940.00	N/A	NA
Motor Coach Mnd Transit Bus	2011	60,000.00	90,000.00	N/A	NA
2003 Blue Bird GMC	2009	28,500.00	42,750.00	N/A	NA
Total					12,519.50

13 Tuition Fund

Adopted Budget	0001	2,300.01

Budget Uses

Expenditure Budget	0002	2,300.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,300.01
Unreserved Fund Balance Reappropriated	0970	2,300.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,300.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
29 McCone

0547 Circle Elem

Submit ID: 0547-61365655

14 Retirement Fund

Adopted Budget	0001	198,000.00

Budget Uses

Expenditure Budget	0002	198,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	95,670.49
Operating Reserve	0961	39,600.00
Unreserved Fund Balance Reappropriated	0970	56,070.49

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	141,929.51
Total Estimated Revenues to Fund Adopted Budget	0004	198,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	9,000.00

Budget Uses

Expenditure Budget	0002	9,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,007.59
Operating Reserve	0961	3,150.00
Unreserved Fund Balance Reappropriated	0970	2,857.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,142.41
District Mills	999	1.13
Total Estimated Revenues to Fund Adopted Budget	0004	9,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	48,520.85

Budget Uses

Expenditure Budget	0002	48,520.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,625.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,625.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	895.08
District Tax Levy	1110	25,000.00
District Mills	999	4.59
Total Estimated Revenues to Fund Adopted Budget	0004	48,520.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
29 McCone

0547 Circle Elem

Submit ID: 0547-61365655

29 Flexibility Fund

Adopted Budget	0001	49,558.34

Budget Uses

Expenditure Budget	0002	49,558.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,558.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49,558.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	49,558.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

29 McCone

0547 Circle Elem

Submit ID: 0547-61365655

61 Building Reserve Fund

Adopted Budget		0001	669,002.34

Budget Uses

Expenditure Budget		0002	669,002.34
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	548,602.34
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	548,602.34
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	19,027.29
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	90,000.00	
Building Reserve Permissive Levy	1110(b)	11,372.71	
District Tax Levy		1110	101,372.71
District Mills		999	18.60
Building Reserve Voted Mills		0134	16.51
Building Reserve Permissive Mills		0135	2.09
Total Estimated Revenues to Fund Adopted Budget		0004	669,002.34

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	270,000.00	3	612	0.00	90,000.00	90,000.00
Total						90,000.00

Budget Report
FY 2025

29 McCone

0548 Circle H S

Submit ID: 0548-62757548

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	68	8,067,609

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: RaChelle Kirkegard

(Signature) (Date)

Chairperson, School Trustees: Cary Phillips

(Signature) (Date)

County Superintendent: Nita Crockett

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
29 McCone
0548 Circle H S

Submit ID: 0548-62757548

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,075,362.16	262,962.99	10%	24.45%	0.00	670,648.60	404,713.56	50.17
10 Transportation	225,000.00	45,000.00	20%	20.00%	36,016.04	72,470.40	116,513.56	14.44
11 Bus Depreciation Reserve	148,381.11	0.00	N/A	0.00%	135,861.61	0.00	12,519.50	1.55
13 Tuition	448.98		N/A		448.98	0.00	0.00	0.00
14 Retirement	170,000.00	34,000.00	20%	20.00%	63,656.56	106,343.44		
17 Adult Education	8,500.00	2,975.00	35%	35.00%	2,311.70	0.00	6,188.30	0.77
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	41,678.12	0.00	N/A	0.00%	15,964.42	713.70	25,000.00	3.10
29 Flexibility	136,284.64	0.00	N/A	0.00%	136,284.64	0.00	0.00	0.00
61 Building Reserve	280,305.08	0.00	N/A	0.00%	207,935.08	14,801.84	57,568.16	7.14
Total of All Funds	2,085,960.09	344,937.99			598,479.03	864,977.98	622,503.08	77.17

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

29 McCone

0548 Circle H S

Submit ID: 0548-62757548

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CIRCLE HS 9-12 68

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	403,081.36
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	26,298.68
D.	At Risk Student	(I-D)	1,631.28
E.	Indian Education For All	(I-E)	1,674.84
F.	American Indian Achievement Gap	(I-F)	484.00
G.	Data For Achievement	(I-G)	1,603.44
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	13,756.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,599.92
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	16,033.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	67
B.	BASE Budget Limit	(II-B)	744,360.38
C.	Maximum Budget Limit	(II-C)	928,397.93
D.	Over-BASE Levy As Submitted on Budget	(II-D)	312,789.82
E.	Adopted Budget	(II-E)	1,057,150.20

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	773,789.29
H.	Maximum Budget Limit	(II-H)	964,552.56
I.	Highest Budget Without a Vote	(II-I)	1,075,362.16
J.	Highest Budget	(II-J)	1,075,362.16
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,075,362.16

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		107,536.22
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		155,426.77
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	155,426.77	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		262,962.99

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,075,362.16
1.	BASE Budget Limit	(V-A1)	773,789.29	
2.	Over-BASE Budget	(V-A2)	301,572.87	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		403,081.36
1.	Direct State Aid Paid By State	(V-B1)	403,081.36	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		26,298.68
D.	At Risk Student	(V-D)		1,631.28
E.	Indian Education For All	(V-E)		1,674.84
F.	American Indian Achievement Gap	(V-F)		484.00
G.	Data For Achievement	(V-G)		1,603.44
H.	Special Education Allowable Cost Payment	(V-H)		13,756.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		17,056.73
1.	Actual Non-Levy Revenue	(V-J1)	17,056.73	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		308,202.76
1.	State - Guaranteed Tax Base Aid	(V-L1)	205,062.07	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	103,140.69	
M.	**Subtotal of BASE Budget Revenue	(V-M)		773,789.29

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		301,572.87
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		301,572.87

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.79
U.	Over-BASE Mills	(V-U)		37.38
1.	District Property Tax Levy Mills	(V-U1)	37.38	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		50.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

29 McCone

0548 Circle H S

Submit ID: 0548-62757548

01 General Fund

Adopted Budget	0001	1,075,362.16

Budget Uses

Expenditure Budget	0002	1,075,362.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	403,081.36
Quality Educator	3111	26,298.68
At Risk Student	3112	1,631.28
Indian Education For All	3113	1,674.84
American Indian Achievement Gap	3114	484.00
State Special Education Allowable Cost Payment to Districts	3115	13,756.20
Data For Achievement	3116	1,603.44
State - Guaranteed Tax Base Aid	3120	205,062.07

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	14,076.19
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,980.54
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	103,140.69		
Over-BASE Levy	1110(c)	301,572.87		
District Tax Levy			1110	404,713.56
Total Estimated Revenues to Fund Adopted Budget			0004	1,075,362.16
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	65,882.18
Contingency	0006	6,588.22
Over-Schedule	0011	152,529.60
Fund Balance for Budget	TFS48	81,016.04
Operating Reserve	0961	45,000.00
Unreserved Fund Balance Reappropriated	0970	36,016.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	36,235.20
State - On-Schedule Transportation Reimbursement	3210	36,235.20
District Tax Levy	1110	116,513.56
District Mills	999	14.44
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	148,381.11

Budget Uses

Expenditure Budget	0002	148,381.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	135,861.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	135,861.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	12,519.50
District Mills	999	1.55
Total Estimated Revenues to Fund Adopted Budget	0004	148,381.11

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 IC CE	2020	62,597.50	50,078.00	12,519.50	12,519.50
2016 IC CE International	2017	51,960.00	77,940.00	N/A	NA
Motor Coach Mnd Transit Bus	2011	60,000.00	90,000.00	N/A	NA
Total					12,519.50

13 Tuition Fund

Adopted Budget	0001	448.98

Budget Uses

Expenditure Budget	0002	448.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	448.98
Unreserved Fund Balance Reappropriated	0970	448.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	448.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	170,000.00

Budget Uses

Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	97,656.56
Operating Reserve	0961	34,000.00
Unreserved Fund Balance Reappropriated	0970	63,656.56

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	106,343.44
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	8,500.00

Budget Uses

Expenditure Budget	0002	8,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,286.70
Operating Reserve	0961	2,975.00
Unreserved Fund Balance Reappropriated	0970	2,311.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,188.30
District Mills	999	0.77
Total Estimated Revenues to Fund Adopted Budget	0004	8,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	41,678.12

Budget Uses

Expenditure Budget	0002	41,678.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,964.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,964.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	713.70
District Tax Levy	1110	25,000.00
District Mills	999	3.10
Total Estimated Revenues to Fund Adopted Budget	0004	41,678.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	136,284.64

Budget Uses

Expenditure Budget	0002	136,284.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	136,284.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	136,284.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	136,284.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
29 McCone

0548 Circle H S

Submit ID: 0548-62757548

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

29 McCone

0548 Circle H S

Submit ID: 0548-62757548

61 Building Reserve Fund

Adopted Budget	0001	280,305.08

Budget Uses

Expenditure Budget	0002	280,305.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	207,935.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	207,935.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	14,801.84
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	50,000.00	
Building Reserve Permissive Levy	1110(b)	7,568.16	
District Tax Levy		1110	57,568.16
District Mills		999	7.14
Building Reserve Voted Mills		0134	6.20
Building Reserve Permissive Mills		0135	0.94
Total Estimated Revenues to Fund Adopted Budget		0004	280,305.08

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	150,000.00	3	612	50,000.00	50,000.00	50,000.00
Total						50,000.00

Budget Report
FY 2025

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-32307633

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	402	N/A	11,108,198

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jennifer Milton

(Signature) (Date)

Chairperson, School Trustees: Sarah Brown

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-32307633

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,899,613.19	1,214,380.17	10%	41.88%	16,801.62	2,274,623.23	608,188.34	54.73
10 Transportation	281,356.44	56,271.29	20%	20.00%	39,654.41	56,218.07	185,483.96	16.70
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	93,192.21		N/A		6,618.41	0.00	86,573.80	7.79
14 Retirement	416,696.94	83,339.39	20%	20.00%	37,016.11	379,680.83		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	152,368.99	0.00	N/A	0.00%	131,708.99	2,333.76	18,326.24	1.65
29 Flexibility	20,699.36	0.00	N/A	0.00%	20,699.36	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	3,863,927.13	1,353,990.85			252,498.90	2,712,855.89	898,572.34	80.87

50 Debt Service Tax Jurisdiction								
#1	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-32307633

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CLANCY K-6	312
M1	CLANCY 7-8	90

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,280,930.93
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	116,066.80
D.	At Risk Student	(I-D)	3,676.64
E.	Indian Education For All	(I-E)	9,901.26
F.	American Indian Achievement Gap	(I-F)	726.00
G.	Data For Achievement	(I-G)	9,479.16
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	63,849.66
I.	State Special Education Related-Services Payment To Coop	(I-I)	21,281.88
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	32,399.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	402
B.	BASE Budget Limit	(II-B)	2,446,797.92
C.	Maximum Budget Limit	(II-C)	3,030,685.55
D.	Over-BASE Levy As Submitted on Budget	(II-D)	369,367.21
E.	Adopted Budget	(II-E)	2,816,165.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	96%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,530,245.98
H.	Maximum Budget Limit	(II-H)	3,151,043.10
I.	Highest Budget Without a Vote	(II-I)	2,899,613.19
J.	Highest Budget	(II-J)	3,151,043.10
K.	Highest Voted Amount	(II-K)	251,429.91
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,899,613.19

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		289,961.32
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		924,418.85
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	924,418.85	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		16,801.62
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	16,801.62	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,231,181.79

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,899,613.19
1.	BASE Budget Limit	(V-A1)	2,530,245.98	
2.	Over-BASE Budget	(V-A2)	369,367.21	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,280,930.93
1.	Direct State Aid Paid By State	(V-B1)	1,280,930.93	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		116,066.80
D.	At Risk Student	(V-D)		3,676.64
E.	Indian Education For All	(V-E)		9,901.26
F.	American Indian Achievement Gap	(V-F)		726.00
G.	Data For Achievement	(V-G)		9,479.16
H.	Special Education Allowable Cost Payment	(V-H)		63,849.66
I.	Remaining Fund Balance Available	(V-I)		16,801.62
J.	Non-Levy Revenue and Funding Sources	(V-J)		94,062.26
1.	Actual Non-Levy Revenue	(V-J1)	94,062.26	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		934,751.65
1.	State - Guaranteed Tax Base Aid	(V-L1)	695,930.52	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	238,821.13	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,530,245.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		369,367.21
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		369,367.21

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.48
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		33.25
1.	District Property Tax Levy Mills	(V-U1)	33.25	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		54.73

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,899,613.19

Budget Uses

Expenditure Budget	0002	2,899,613.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	16,801.62
Direct State Aid	3110	1,280,930.93
Quality Educator	3111	116,066.80
At Risk Student	3112	3,676.64
Indian Education For All	3113	9,901.26
American Indian Achievement Gap	3114	726.00
State Special Education Allowable Cost Payment to Districts	3115	63,849.66
Data For Achievement	3116	9,479.16
State - Guaranteed Tax Base Aid	3120	695,930.52

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	94,062.26
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	238,821.13		
Over-BASE Levy	1110(c)	369,367.21		
District Tax Levy			1110	608,188.34
Total Estimated Revenues to Fund Adopted Budget			0004	2,899,613.19
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	281,356.44

Budget Uses

Expenditure Budget	0002	281,356.44
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	51,107.34
Contingency	0006	5,110.73
Over-Schedule	0011	225,138.37
Fund Balance for Budget	TFS48	95,925.70
Operating Reserve	0961	56,271.29
Unreserved Fund Balance Reappropriated	0970	39,654.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	28,109.03
State - On-Schedule Transportation Reimbursement	3210	28,109.04
District Tax Levy	1110	185,483.96
District Mills	999	16.70
Total Estimated Revenues to Fund Adopted Budget	0004	281,356.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	93,192.21

Budget Uses

Expenditure Budget	0002	93,192.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,618.41
Unreserved Fund Balance Reappropriated	0970	6,618.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	86,573.80
District Mills	999	7.79
Total Estimated Revenues to Fund Adopted Budget	0004	93,192.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
22 Jefferson
0452 Clancy Elem

Submit ID: 0452-32307633

14 Retirement Fund

Adopted Budget	0001	416,696.94

Budget Uses

Expenditure Budget	0002	416,696.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	120,355.50
Operating Reserve	0961	83,339.39
Unreserved Fund Balance Reappropriated	0970	37,016.11

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	379,680.83
Total Estimated Revenues to Fund Adopted Budget	0004	416,696.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	152,368.99

Budget Uses

Expenditure Budget	0002	152,368.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	131,708.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	131,708.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,333.76
District Tax Levy	1110	18,326.24
District Mills	999	1.65
Total Estimated Revenues to Fund Adopted Budget	0004	152,368.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
22 Jefferson
0452 Clancy Elem

Submit ID: 0452-32307633

29 Flexibility Fund

Adopted Budget	0001	20,699.36

Budget Uses

Expenditure Budget	0002	20,699.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,699.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,699.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,699.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-32307633

50 Debt Service Fund

#1

Taxable Value		11,108,198.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

22 Jefferson

0452 Clancy Elem

Submit ID: 0452-32307633

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-11684618

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	8	N/A	859,883

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Trish Gruszie

(Signature) (Date)

Chairperson, School Trustees: Clinton Pankratz

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-11684618

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	127,932.22	12,013.69	10%	9.39%	0.00	69,197.30	58,734.92	68.31
10 Transportation	21,991.20	1,207.37	20%	5.49%	0.00	21,991.20	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	20,777.00	4,155.40	20%	20.00%	4,653.83	16,123.17		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	486.96	96.04	N/A	19.72%	400.00	86.96	0.00	0.00
29 Flexibility	5,650.00	89.62	N/A	1.59%	5,400.00	250.00	0.00	0.00
61 Building Reserve	20,000.00	606.70	N/A	3.03%	20,000.00	0.00	0.00	0.00
Total of All Funds	196,837.38	18,168.82			30,453.83	107,648.63	58,734.92	68.31

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-11684618

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 CLEVELAND K-8 8

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	48,907.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,673.00
D.	At Risk Student	(I-D)	747.85
E.	Indian Education For All	(I-E)	197.04
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	188.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,270.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	423.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	482.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5
B.	BASE Budget Limit	(II-B)	76,170.14
C.	Maximum Budget Limit	(II-C)	94,101.76
D.	Over-BASE Levy As Submitted on Budget	(II-D)	41,868.58
E.	Adopted Budget	(II-E)	118,038.72

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	94,285.55
H.	Maximum Budget Limit	(II-H)	116,761.19
I.	Highest Budget Without a Vote	(II-I)	127,932.22
J.	Highest Budget	(II-J)	127,932.22
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	127,932.22

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		12,013.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		12,013.69

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		127,932.22
1.	BASE Budget Limit	(V-A1)	94,285.55	
2.	Over-BASE Budget	(V-A2)	33,646.67	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		48,907.79
1.	Direct State Aid Paid By State	(V-B1)	48,907.79	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,673.00
D.	At Risk Student	(V-D)		747.85
E.	Indian Education For All	(V-E)		197.04
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		188.64
H.	Special Education Allowable Cost Payment	(V-H)		1,270.64
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		147.58
1.	Actual Non-Levy Revenue	(V-J1)	147.58	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		39,153.01
1.	State - Guaranteed Tax Base Aid	(V-L1)	14,064.76	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	25,088.25	
M.	**Subtotal of BASE Budget Revenue	(V-M)		94,285.55

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		33,646.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		33,646.67

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.18
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		39.13
1.	District Property Tax Levy Mills	(V-U1)	39.13	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		68.31

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-11684618

01 General Fund

Adopted Budget	0001	127,932.22

Budget Uses

Expenditure Budget	0002	127,932.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	48,907.79
Quality Educator	3111	3,673.00
At Risk Student	3112	747.85
Indian Education For All	3113	197.04
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,270.64
Data For Achievement	3116	188.64
State - Guaranteed Tax Base Aid	3120	14,064.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	147.58
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	25,088.25		
Over-BASE Levy	1110(c)	33,646.67		
District Tax Levy			1110	58,734.92
Total Estimated Revenues to Fund Adopted Budget			0004	127,932.22
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	21,991.20

Budget Uses

Expenditure Budget	0002	21,991.20
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	19,992.00
Contingency	0006	1,999.20
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	1,207.37
Operating Reserve	0961	1,207.37
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,995.60
State - On-Schedule Transportation Reimbursement	3210	10,995.60
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,991.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-11684618

14 Retirement Fund

Adopted Budget	0001	20,777.00

Budget Uses

Expenditure Budget	0002	20,777.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,809.23
Operating Reserve	0961	4,155.40
Unreserved Fund Balance Reappropriated	0970	4,653.83

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	16,123.17
Total Estimated Revenues to Fund Adopted Budget	0004	20,777.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	486.96

Budget Uses

Expenditure Budget	0002	486.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	496.04
Operating Reserve	0961	96.04
Unreserved Fund Balance Reappropriated	0970	400.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	86.96
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	486.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-11684618

29 Flexibility Fund

Adopted Budget	0001	5,650.00

Budget Uses

Expenditure Budget	0002	5,650.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,489.62
Operating Reserve	0961	89.62
Unreserved Fund Balance Reappropriated	0970	5,400.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	250.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0032 Cleveland Elem

Submit ID: 0032-11684618

61 Building Reserve Fund

Adopted Budget		0001	20,000.00

Budget Uses

Expenditure Budget		0002	20,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	20,606.70
Operating Reserve		0961	606.70
Unreserved Fund Balance Reappropriated		0970	20,000.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	20,000.00

Budget Report
FY 2025

32 Missoula

0595 Clinton Elem

Submit ID: 0595-54618453

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	231	N/A	7,069,706

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Marcella

(Signature) (Date)

Chairperson, School Trustees: Ann Halverson

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

32 Missoula

0595 Clinton Elem

Submit ID: 0595-54618453

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,826,377.02	189,667.42	10%	10.38%	0.00	1,348,282.83	478,094.19	67.61
10 Transportation	304,245.03	60,849.01	20%	20.00%	0.00	57,177.82	247,067.21	34.95
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	82,177.47		N/A		26,340.13	0.00	55,837.34	7.90
14 Retirement	322,865.51	64,573.10	20%	20.00%	16,803.48	306,062.03		
17 Adult Education	40,387.32	0.00	35%	0.00%	40,387.32	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	107,338.90	0.00	N/A	0.00%	65,943.75	1,395.15	40,000.00	5.66
29 Flexibility	112,681.07	0.00	N/A	0.00%	112,681.07	0.00	0.00	0.00
61 Building Reserve	444,779.14	0.00	N/A	0.00%	404,919.14	26,359.63	13,500.37	1.91
Total of All Funds	3,240,851.46	315,089.53			667,074.89	1,739,277.46	834,499.11	118.03

50 Debt Service **Tax Jurisdiction**								
CLINTON	292,300.00	0.00	20-9-438	0.00%	30,558.00	0.00	261,742.00	37.02

Budget Report
FY 2025

32 Missoula

0595 Clinton Elem

Submit ID: 0595-54618453

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CLINTON K-6	193
M1	CLINTON 7-8	38

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	758,529.90
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	75,296.50
D.	At Risk Student	(I-D)	7,585.13
E.	Indian Education For All	(I-E)	5,689.53
F.	American Indian Achievement Gap	(I-F)	968.00
G.	Data For Achievement	(I-G)	5,446.98
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	39,422.48
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,229.14
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	18,412.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	226
B.	BASE Budget Limit	(II-B)	1,452,509.77
C.	Maximum Budget Limit	(II-C)	1,798,651.56
D.	Over-BASE Levy As Submitted on Budget	(II-D)	313,759.83
E.	Adopted Budget	(II-E)	1,766,269.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,512,617.19
H.	Maximum Budget Limit	(II-H)	1,882,995.14
I.	Highest Budget Without a Vote	(II-I)	1,826,377.02
J.	Highest Budget	(II-J)	1,882,995.14
K.	Highest Voted Amount	(II-K)	56,618.12
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,826,377.02

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		182,637.70
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		7,029.72
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	7,029.72	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		189,667.42

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,826,377.02
1.	BASE Budget Limit	(V-A1)	1,512,617.19	
2.	Over-BASE Budget	(V-A2)	313,759.83	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		758,529.90
1.	Direct State Aid Paid By State	(V-B1)	758,529.90	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		75,296.50
D.	At Risk Student	(V-D)		7,585.13
E.	Indian Education For All	(V-E)		5,689.53
F.	American Indian Achievement Gap	(V-F)		968.00
G.	Data For Achievement	(V-G)		5,446.98
H.	Special Education Allowable Cost Payment	(V-H)		39,422.48
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		27,633.55
1.	Actual Non-Levy Revenue	(V-J1)	27,633.55	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		592,045.12
1.	State - Guaranteed Tax Base Aid	(V-L1)	427,710.76	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	164,334.36	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,512,617.19

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		313,759.83
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		313,759.83

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.23
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		44.38
1.	District Property Tax Levy Mills	(V-U1)	44.38	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		67.61

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

32 Missoula

0595 Clinton Elem

Submit ID: 0595-54618453

01 General Fund

Adopted Budget	0001	1,826,377.02

Budget Uses

Expenditure Budget	0002	1,826,377.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	758,529.90
Quality Educator	3111	75,296.50
At Risk Student	3112	7,585.13
Indian Education For All	3113	5,689.53
American Indian Achievement Gap	3114	968.00
State Special Education Allowable Cost Payment to Districts	3115	39,422.48
Data For Achievement	3116	5,446.98
State - Guaranteed Tax Base Aid	3120	427,710.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	27,633.55
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	164,334.36		
Over-BASE Levy	1110(c)	313,759.83		
District Tax Levy			1110	478,094.19
Total Estimated Revenues to Fund Adopted Budget			0004	1,826,377.02
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	304,245.03

Budget Uses

Expenditure Budget	0002	304,245.03
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	51,979.84
Contingency	0006	5,197.98
Over-Schedule	0011	247,067.21
Fund Balance for Budget	TFS48	60,849.01
Operating Reserve	0961	60,849.01
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	28,588.91
State - On-Schedule Transportation Reimbursement	3210	28,588.91
District Tax Levy	1110	247,067.21
District Mills	999	34.95
Total Estimated Revenues to Fund Adopted Budget	0004	304,245.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	82,177.47

Budget Uses

Expenditure Budget	0002	82,177.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,340.13
Unreserved Fund Balance Reappropriated	0970	26,340.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	55,837.34
District Mills	999	7.90
Total Estimated Revenues to Fund Adopted Budget	0004	82,177.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0595 Clinton Elem

Submit ID: 0595-54618453

14 Retirement Fund

Adopted Budget	0001	322,865.51

Budget Uses

Expenditure Budget	0002	322,865.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	81,376.58
Operating Reserve	0961	64,573.10
Unreserved Fund Balance Reappropriated	0970	16,803.48

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	306,062.03
Total Estimated Revenues to Fund Adopted Budget	0004	322,865.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0595 Clinton Elem

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17 Adult Education Fund

Adopted Budget	0001	40,387.32

Budget Uses

Expenditure Budget	0002	40,387.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,387.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,387.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,387.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	107,338.90

Budget Uses

Expenditure Budget	0002	107,338.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	65,943.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	65,943.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,395.15
District Tax Levy	1110	40,000.00
District Mills	999	5.66
Total Estimated Revenues to Fund Adopted Budget	0004	107,338.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0595 Clinton Elem

Submit ID: 0595-54618453

29 Flexibility Fund

Adopted Budget	0001	112,681.07

Budget Uses

Expenditure Budget	0002	112,681.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	112,681.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	112,681.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	112,681.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0595 Clinton Elem

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50 Debt Service Fund
CLINTON

Taxable Value		7,069,706.00
Adopted Budget	0001	292,300.00

Budget Uses

Expenditure Budget	0002	292,300.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	30,558.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30,558.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	261,742.00
Jurisdiction Mills	999	37.02
Total Estimated Revenues to Fund Adopted Budget	0004	292,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	02/26/2019	06/30/2039	4,000,000.00	3,100,000.00	170,000.00	121,800.00	500.00
Total Bond Requirements							292,300.00
Total Debt Service Requirements						0002	292,300.00

Budget Report
FY 2025

32 Missoula

0595 Clinton Elem

Submit ID: 0595-54618453

61 Building Reserve Fund

Adopted Budget		0001	444,779.14

Budget Uses

Expenditure Budget		0002	444,779.14
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	404,919.14
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	404,919.14
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	26,359.63
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,500.37	
District Tax Levy		1110	13,500.37
District Mills		999	1.91
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.91
Total Estimated Revenues to Fund Adopted Budget		0004	444,779.14

Budget Report
FY 2025

17 Garfield

0387 Cohagen Elem

Submit ID: 0387-36542361

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 15	N/A	4,383,737

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephanie Smotherman

(Signature) (Date)

Chairperson, School Trustees: Zane Hafla

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
17 Garfield
0387 Cohagen Elem

Submit ID: 0387-36542361

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	141,592.31	3,329.96	10%	2.35%	0.00	84,560.97	57,031.34	13.01
10 Transportation	61,100.00	0.00	20%	0.00%	0.00	22,000.00	39,100.00	8.92
11 Bus Depreciation Reserve	133,536.50	0.00	N/A	0.00%	90,536.50	0.00	43,000.00	9.81
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	17,000.00	3,199.41	20%	18.82%	0.00	17,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,351.44	0.00	N/A	0.00%	1,229.66	121.78	0.00	0.00
29 Flexibility	3.63	0.00	N/A	0.00%	3.63	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	354,583.88	6,529.37			91,769.79	123,682.75	139,131.34	31.74

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

17 Garfield

0387 Cohagen Elem

Submit ID: 0387-36542361

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 COHAGEN K-8 15 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	68,635.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,673.00
D.	At Risk Student	(I-D)	1,872.10
E.	Indian Education For All	(I-E)	369.45
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	353.70
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,905.96
I.	State Special Education Related-Services Payment To Coop	(I-I)	635.28
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	16
B.	BASE Budget Limit	(II-B)	133,554.23
C.	Maximum Budget Limit	(II-C)	166,195.99
D.	Over-BASE Levy As Submitted on Budget	(II-D)	9,564.00
E.	Adopted Budget	(II-E)	143,118.23

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	132,028.31
H.	Maximum Budget Limit	(II-H)	164,262.45
I.	Highest Budget Without a Vote	(II-I)	141,592.31
J.	Highest Budget	(II-J)	164,262.45
K.	Highest Voted Amount	(II-K)	22,670.14
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	141,592.31

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		3,329.96
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		3,329.96

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		141,592.31
1.	BASE Budget Limit	(V-A1)	132,028.31	
2.	Over-BASE Budget	(V-A2)	9,564.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		68,635.51
1.	Direct State Aid Paid By State	(V-B1)	68,635.51	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,673.00
D.	At Risk Student	(V-D)		1,872.10
E.	Indian Education For All	(V-E)		369.45
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		353.70
H.	Special Education Allowable Cost Payment	(V-H)		1,905.96
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,751.25
1.	Actual Non-Levy Revenue	(V-J1)	7,751.25	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		47,467.34
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	47,467.34	
M.	**Subtotal of BASE Budget Revenue	(V-M)		132,028.31

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		9,564.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		9,564.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		10.83
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		2.18
	1. District Property Tax Levy Mills	(V-U1)	2.18	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		13.01

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

17 Garfield

0387 Cohagen Elem

Submit ID: 0387-36542361

01 General Fund

Adopted Budget	0001	141,592.31

Budget Uses

Expenditure Budget	0002	141,592.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	68,635.51
Quality Educator	3111	3,673.00
At Risk Student	3112	1,872.10
Indian Education For All	3113	369.45
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,905.96
Data For Achievement	3116	353.70
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,876.25
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	4,875.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	47,467.34		
Over-BASE Levy	1110(c)	9,564.00		
District Tax Levy			1110	57,031.34
Total Estimated Revenues to Fund Adopted Budget			0004	141,592.31
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	61,100.00

Budget Uses

Expenditure Budget	0002	61,100.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,000.00
Contingency	0006	2,000.00
Over-Schedule	0011	39,100.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,000.00
State - On-Schedule Transportation Reimbursement	3210	11,000.00
District Tax Levy	1110	39,100.00
District Mills	999	8.92
Total Estimated Revenues to Fund Adopted Budget	0004	61,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	133,536.50

Budget Uses

Expenditure Budget	0002	133,536.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	90,536.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	90,536.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	43,000.00
District Mills	999	9.81
Total Estimated Revenues to Fund Adopted Budget	0004	133,536.50

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Red Suburban	2022	61,000.00	24,400.00	12,200.00	12,200.00
2020 Silver Suburban	2022	58,000.00	23,200.00	11,600.00	11,600.00
2018 Thomas 051MS	2021	58,500.00	31,200.00	11,700.00	11,700.00
2017 FORD MICO BIRD 4X4	2017	75,000.00	105,000.00	15,000.00	7,500.00
99 CHEVROLET	1999	34,000.00	51,000.00	N/A	NA
Total					43,000.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,199.41
Operating Reserve	0961	3,199.41
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	17,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,351.44

Budget Uses

Expenditure Budget	0002	1,351.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,229.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,229.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	121.78
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,351.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3.63

Budget Uses

Expenditure Budget	0002	3.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

17 Garfield

0387 Cohagen Elem

Submit ID: 0387-36542361

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
17 Garfield

Submit ID: 0387-36542361

0387 Cohagen Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 379	N/A	41,661,332

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Britney Allen

(Signature) (Date)

Chairperson, School Trustees: Steve Becker

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,598,423.25	459,842.33	10%	10.00%	0.00	3,786,758.59	811,664.66	19.48
10 Transportation	350,000.00	70,000.00	20%	20.00%	190,419.83	96,618.92	62,961.25	1.51
11 Bus Depreciation Reserve	988,913.88	0.00	N/A	0.00%	988,913.88	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	675,000.00	135,000.00	20%	20.00%	140,020.38	534,979.62		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	463,199.74	0.00	N/A	0.00%	145,902.05	242,297.69	75,000.00	1.80
29 Flexibility	355,653.54	0.00	N/A	0.00%	349,284.49	6,369.05	0.00	0.00
61 Building Reserve	421,519.50	0.00	N/A	0.00%	362,629.50	8,983.22	49,906.78	1.20
Total of All Funds	7,852,709.91	664,842.33			2,177,170.13	4,676,007.09	999,532.69	23.99

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	COLSTRIP K-6	285 *
M1	COLSTRIP 7-8	94 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,218,569.16
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	117,242.16
D.	At Risk Student	(I-D)	12,864.59
E.	Indian Education For All	(I-E)	9,334.77
F.	American Indian Achievement Gap	(I-F)	40,898.00
G.	Data For Achievement	(I-G)	8,936.82
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	86,418.45
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,070.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	399
B.	BASE Budget Limit	(II-B)	2,583,109.30
C.	Maximum Budget Limit	(II-C)	3,201,833.49
D.	Over-BASE Levy As Submitted on Budget	(II-D)	667,195.45
E.	Adopted Budget	(II-E)	4,593,958.86

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,491,146.57
H.	Maximum Budget Limit	(II-H)	3,088,218.74
I.	Highest Budget Without a Vote	(II-I)	4,598,423.25
J.	Highest Budget	(II-J)	4,598,423.25
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	411,426.61
M.	Adopted Budget	(II-M)	4,598,423.25

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		459,842.33
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		459,842.33

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,598,423.25
1.	BASE Budget Limit	(V-A1)	2,491,146.57	
2.	Over-BASE Budget	(V-A2)	2,107,276.68	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,218,569.16
1.	Direct State Aid Paid By State	(V-B1)	1,218,569.16	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		117,242.16
D.	At Risk Student	(V-D)		12,864.59
E.	Indian Education For All	(V-E)		9,334.77
F.	American Indian Achievement Gap	(V-F)		40,898.00
G.	Data For Achievement	(V-G)		8,936.82
H.	Special Education Allowable Cost Payment	(V-H)		86,418.45
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,292,494.64
1.	Actual Non-Levy Revenue	(V-J1)	16,604.38	
2.	Anticipated Non-Levy Revenue	(V-J2)	2,275,890.26	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,491,146.57

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		1,295,612.02
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		811,664.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		2,107,276.68

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		19.48
1.	District Property Tax Levy Mills	(V-U1)	19.48	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		19.48

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	4,598,423.25

Budget Uses

Expenditure Budget	0002	4,598,423.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,218,569.16
Quality Educator	3111	117,242.16
At Risk Student	3112	12,864.59
Indian Education For All	3113	9,334.77
American Indian Achievement Gap	3114	40,898.00
State Special Education Allowable Cost Payment to Districts	3115	86,418.45
Data For Achievement	3116	8,936.82
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	16,604.38
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	1,210,584.21
School Block Grant Coal Mitigation	3449	1,065,306.05
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	811,664.66		
District Tax Levy			1110	811,664.66
Total Estimated Revenues to Fund Adopted Budget			0004	4,598,423.25
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	87,835.38
Contingency	0006	8,783.54
Over-Schedule	0011	253,381.08
Fund Balance for Budget	TFS48	260,419.83
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	190,419.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	48,309.46
State - On-Schedule Transportation Reimbursement	3210	48,309.46
District Tax Levy	1110	62,961.25
District Mills	999	1.51
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	988,913.88

Budget Uses

Expenditure Budget	0002	988,913.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	988,913.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	988,913.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	988,913.88

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 IC RE 3318	2024	89,753.30	0.00	17,950.66	0.00
2024 IC RE 3319	2024	89,753.30	0.00	17,950.66	0.00
2019 Chevy Suburban	2022	28,400.00	0.00	5,680.00	0.00
2019 Chevy Suburban K-1500	2022	29,144.50	0.00	5,828.90	0.00
2019 MCI J4500 Intercity Coach	2021	488,000.00	0.00	97,600.00	0.00
2021 Freightliner M2 Coachliner DXL	2021	321,650.00	0.00	64,330.00	0.00
2022 IC CE	2021	97,867.00	0.00	19,573.40	0.00
2022 IC Conventional	2021	97,867.00	0.00	19,573.40	0.00
2019 MCI Model J4500 56-pass	2020	157,500.00	63,000.00	31,500.00	0.00
2019 Ford Econoline E350 14-pass	2019	26,338.00	10,535.20	5,267.60	0.00
2019 IC Integrated RE S	2019	64,265.00	38,559.00	12,853.00	0.00
2019 IC RE 3000 77-pass	2019	66,518.00	26,607.20	13,303.60	0.00
Trooper TL4 mobile bus video system	2013	36,649.00	45,649.00	7,329.80	0.00
2005 BLUEBIRD 84 PASS	2004	42,693.50	64,040.25	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	675,000.00

Budget Uses

Expenditure Budget	0002	675,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	275,020.38
Operating Reserve	0961	135,000.00
Unreserved Fund Balance Reappropriated	0970	140,020.38

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	534,979.62
Total Estimated Revenues to Fund Adopted Budget	0004	675,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	463,199.74

Budget Uses

Expenditure Budget	0002	463,199.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	145,902.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	145,902.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	240,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,297.69
District Tax Levy	1110	75,000.00
District Mills	999	1.80
Total Estimated Revenues to Fund Adopted Budget	0004	463,199.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	355,653.54

Budget Uses

Expenditure Budget	0002	355,653.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	349,284.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	349,284.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	6,369.05
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	355,653.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	421,519.50

Budget Uses

Expenditure Budget		0002	421,519.50
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	362,629.50
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	362,629.50
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	8,983.22
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	49,906.78	
District Tax Levy		1110	49,906.78
District Mills		999	1.20
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.20
Total Estimated Revenues to Fund Adopted Budget		0004	421,519.50

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	160	41,661,332

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Britney Allen

(Signature) (Date)

Chairperson, School Trustees: Steve Becker

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,866,458.00	276,787.06	10%	9.66%	0.00	2,305,394.04	561,063.96	13.47
10 Transportation	275,000.00	55,000.00	20%	20.00%	135,943.10	99,253.55	39,803.35	0.96
11 Bus Depreciation Reserve	426,572.63	0.00	N/A	0.00%	365,416.03	0.00	61,156.60	1.47
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	450,000.00	90,000.00	20%	20.00%	110,031.42	339,968.58		
17 Adult Education	160,000.00	56,000.00	35%	35.00%	104,159.36	0.00	55,840.64	1.34
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	318,506.63	0.00	N/A	0.00%	199,111.42	69,395.21	50,000.00	1.20
29 Flexibility	318,868.67	0.00	N/A	0.00%	297,943.38	20,925.29	0.00	0.00
61 Building Reserve	267,336.60	0.00	N/A	0.00%	235,176.60	4,905.76	27,254.24	0.65
Total of All Funds	5,082,742.53	477,787.06			1,447,781.31	2,839,842.43	795,118.79	19.09

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 COLSTRIP HS 9-12 160

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	732,823.87
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	69,346.24
D.	At Risk Student	(I-D)	4,042.77
E.	Indian Education For All	(I-E)	3,940.80
F.	American Indian Achievement Gap	(I-F)	16,456.00
G.	Data For Achievement	(I-G)	3,772.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	73,986.46
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	4,030.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	156
B.	BASE Budget Limit	(II-B)	1,463,919.12
C.	Maximum Budget Limit	(II-C)	1,827,401.86
D.	Over-BASE Levy As Submitted on Budget	(II-D)	540,708.05
E.	Adopted Budget	(II-E)	2,828,634.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,512,681.25
H.	Maximum Budget Limit	(II-H)	1,884,958.53
I.	Highest Budget Without a Vote	(II-I)	2,866,458.00
J.	Highest Budget	(II-J)	2,866,458.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	135,186.23
M.	Adopted Budget	(II-M)	2,866,458.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		276,787.06
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		276,787.06

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,866,458.00
1.	BASE Budget Limit	(V-A1)	1,512,681.25	
2.	Over-BASE Budget	(V-A2)	1,353,776.75	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		732,823.87
1.	Direct State Aid Paid By State	(V-B1)	732,823.87	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		69,346.24
D.	At Risk Student	(V-D)		4,042.77
E.	Indian Education For All	(V-E)		3,940.80
F.	American Indian Achievement Gap	(V-F)		16,456.00
G.	Data For Achievement	(V-G)		3,772.80
H.	Special Education Allowable Cost Payment	(V-H)		73,986.46
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,401,025.10
1.	Actual Non-Levy Revenue	(V-J1)	13,765.41	
2.	Anticipated Non-Levy Revenue	(V-J2)	1,387,259.69	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,512,681.25

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		792,712.79
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		561,063.96
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,353,776.75

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.47
1.	District Property Tax Levy Mills	(V-U1)	13.47	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		13.47

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,866,458.00

Budget Uses

Expenditure Budget	0002	2,866,458.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	732,823.87
Quality Educator	3111	69,346.24
At Risk Student	3112	4,042.77
Indian Education For All	3113	3,940.80
American Indian Achievement Gap	3114	16,456.00
State Special Education Allowable Cost Payment to Districts	3115	73,986.46
Data For Achievement	3116	3,772.80
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	13,765.41
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	759,291.74
School Block Grant Coal Mitigation	3449	627,967.95
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	561,063.96		
District Tax Levy			1110	561,063.96
Total Estimated Revenues to Fund Adopted Budget			0004	2,866,458.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	53,866.86
Contingency	0006	5,386.69
Over-Schedule	0011	215,746.45
Fund Balance for Budget	TFS48	190,943.10
Operating Reserve	0961	55,000.00
Unreserved Fund Balance Reappropriated	0970	135,943.10

Estimated Funding Sources

Coal Gross Proceeds	1123	40,000.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	29,626.77
State - On-Schedule Transportation Reimbursement	3210	29,626.78
District Tax Levy	1110	39,803.35
District Mills	999	0.96
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	426,572.63

Budget Uses

Expenditure Budget	0002	426,572.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	365,416.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	365,416.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	61,156.60
District Mills	999	1.47
Total Estimated Revenues to Fund Adopted Budget	0004	426,572.63

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 IC RE 3318	2024	59,835.53	0.00	11,967.11	0.00
2024 IC RE 3319	2024	59,835.53	0.00	11,967.11	0.00
2019 Chevy Suburban	2022	28,400.00	0.00	5,680.00	0.00
2019 Chevy Suburban K-1500	2022	29,144.50	0.00	5,828.90	0.00
2019 MCI Model J4500 56-pass	2020	367,500.00	147,000.00	73,500.00	35,000.00
2019 Ford Econoline E350	2019	26,338.00	10,535.20	5,267.60	0.00
2019 IC Integrated RE S Bus	2019	64,265.00	38,559.00	12,853.00	12,853.00
2019 IC RE 3000 77-pass	2019	66,518.00	26,607.20	13,303.60	13,303.60
Ford E350 Super Duty 14 pass	2015	47,974.00	55,974.00	9,594.80	0.00
Trooper TL4 Mobile Bus Video System	2013	36,649.00	41,649.00	7,329.80	0.00
2005 BLUEBIRD 84 PASS	2004	42,693.50	64,040.25	N/A	NA
Total					61,156.60

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	450,000.00

Budget Uses

Expenditure Budget	0002	450,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	200,031.42
Operating Reserve	0961	90,000.00
Unreserved Fund Balance Reappropriated	0970	110,031.42

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	339,968.58
Total Estimated Revenues to Fund Adopted Budget	0004	450,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	160,159.36
Operating Reserve	0961	56,000.00
Unreserved Fund Balance Reappropriated	0970	104,159.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	55,840.64
District Mills	999	1.34
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	318,506.63

Budget Uses

Expenditure Budget	0002	318,506.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	199,111.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	199,111.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	68,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,395.21
District Tax Levy	1110	50,000.00
District Mills	999	1.20
Total Estimated Revenues to Fund Adopted Budget	0004	318,506.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	318,868.67

Budget Uses

Expenditure Budget	0002	318,868.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	297,943.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	297,943.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	20,925.29
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	318,868.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	267,336.60

Budget Uses

Expenditure Budget		0002	267,336.60
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	235,176.60
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	235,176.60
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	4,905.76
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	27,254.24	
District Tax Levy		1110	27,254.24
District Mills		999	0.65
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.65
Total Estimated Revenues to Fund Adopted Budget		0004	267,336.60

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	1,620	N/A	58,289,760

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dustin Zuffelato

(Signature) (Date)

Chairperson, School Trustees: Jill Rocksund

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	12,144,577.00	847,019.74	10%	6.97%	0.00	8,731,029.30	3,413,547.70	58.55
10 Transportation	793,425.00	158,685.00	20%	20.00%	130,818.17	196,527.99	466,078.84	8.00
11 Bus Depreciation Reserve	324,010.00	0.00	N/A	0.00%	22,937.72	0.28	301,072.00	5.17
13 Tuition	943,465.00		N/A		136,095.40	0.00	807,369.60	13.85
14 Retirement	1,894,049.00	378,809.80	20%	20.00%	123,924.73	1,770,124.27		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,702,402.00	0.00	N/A	0.00%	760,455.78	9,310.22	932,636.00	16.00
29 Flexibility	5,833.00	0.00	N/A	0.00%	5,832.16	0.84	0.00	0.00
61 Building Reserve	475,311.00	0.00	N/A	0.00%	281,890.97	82,674.03	110,746.00	1.90
Total of All Funds	18,283,072.00	1,384,514.54			1,461,954.93	10,789,666.93	6,031,450.14	103.47

50 Debt Service Tax Jurisdiction								
1	2,744,516.00	218,313.64	20-9-438	7.95%	229,917.00	0.00	2,514,599.00	43.14

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	COLUMBIA FALLS K-6	1,246
M1	COLUMBIA FALLS 7-8	374

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,910,986.82
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	473,743.54
D.	At Risk Student	(I-D)	66,029.36
E.	Indian Education For All	(I-E)	39,900.60
F.	American Indian Achievement Gap	(I-F)	21,538.00
G.	Data For Achievement	(I-G)	38,199.60
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	474,643.03
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	113,720.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,622
B.	BASE Budget Limit	(II-B)	9,830,253.27
C.	Maximum Budget Limit	(II-C)	12,254,813.40
D.	Over-BASE Levy As Submitted on Budget	(II-D)	2,051,427.73
E.	Adopted Budget	(II-E)	11,881,681.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	10,093,149.50
H.	Maximum Budget Limit	(II-H)	12,575,244.86
I.	Highest Budget Without a Vote	(II-I)	12,144,577.49
J.	Highest Budget	(II-J)	12,575,244.86
K.	Highest Voted Amount	(II-K)	430,667.37
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	12,144,577.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		847,019.74
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		847,019.74

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		12,144,577.00
1.	BASE Budget Limit	(V-A1)	10,093,149.50	
2.	Over-BASE Budget	(V-A2)	2,051,427.50	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,910,986.82
1.	Direct State Aid Paid By State	(V-B1)	4,910,986.82	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		473,743.54
D.	At Risk Student	(V-D)		66,029.36
E.	Indian Education For All	(V-E)		39,900.60
F.	American Indian Achievement Gap	(V-F)		21,538.00
G.	Data For Achievement	(V-G)		38,199.60
H.	Special Education Allowable Cost Payment	(V-H)		474,643.03
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		49,489.15
1.	Actual Non-Levy Revenue	(V-J1)	49,489.15	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		4,018,619.40
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,656,499.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,362,120.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		10,093,149.50

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		2,051,427.50
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		2,051,427.50

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.36
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		35.19
1.	District Property Tax Levy Mills	(V-U1)	35.19	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		58.55

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	12,144,577.00

Budget Uses

Expenditure Budget	0002	12,144,577.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,910,986.82
Quality Educator	3111	473,743.54
At Risk Student	3112	66,029.36
Indian Education For All	3113	39,900.60
American Indian Achievement Gap	3114	21,538.00
State Special Education Allowable Cost Payment to Districts	3115	474,643.03
Data For Achievement	3116	38,199.60
State - Guaranteed Tax Base Aid	3120	2,656,499.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	49,457.46
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	31.69
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,362,120.20		
Over-BASE Levy	1110(c)	2,051,427.50		
District Tax Levy			1110	3,413,547.70
Total Estimated Revenues to Fund Adopted Budget			0004	12,144,577.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	793,425.00

Budget Uses

Expenditure Budget	0002	793,425.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	178,661.99
Contingency	0006	17,866.00
Over-Schedule	0011	596,897.01
Fund Balance for Budget	TFS48	289,503.17
Operating Reserve	0961	158,685.00
Unreserved Fund Balance Reappropriated	0970	130,818.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	98,263.99
State - On-Schedule Transportation Reimbursement	3210	98,264.00
District Tax Levy	1110	466,078.84
District Mills	999	8.00
Total Estimated Revenues to Fund Adopted Budget	0004	793,425.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	324,010.00

Budget Uses

Expenditure Budget	0002	324,010.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,937.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,937.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.28
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	301,072.00
District Mills	999	5.17
Total Estimated Revenues to Fund Adopted Budget	0004	324,010.00

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
6519 - 2024 Propane VIN3282	2024	76,029.00	0.00	15,205.80	0.00
6520 - 2024 Propane VIN3281	2024	76,029.00	0.00	15,205.80	0.00
6521 - 2024 Propane VIN3280	2024	76,029.00	0.00	15,205.80	0.00
6506	2023	106,875.00	13,159.09	21,375.00	21,375.00
6507 - DEQ Propane	2023	106,875.00	0.00	21,375.00	15,144.11
6513 - 14 Passenger Activity Bus	2023	33,250.00	0.00	6,650.00	0.00
6514 - 28 Passenger SPED	2023	86,265.00	0.00	17,253.00	0.00
6497	2022	88,373.00	34,798.86	17,674.60	17,674.60
6498	2022	88,373.00	17,674.60	17,674.60	17,674.60
6487	2021	67,800.00	40,680.00	13,560.00	13,560.00
6488	2021	82,142.00	49,285.20	16,428.40	16,428.40
6489	2021	82,142.00	49,284.66	16,428.40	16,428.40
6480	2020	81,824.00	65,459.20	16,364.80	16,364.80
6481	2020	81,824.00	65,459.20	16,364.80	16,364.80
6482	2020	134,125.00	105,025.00	26,825.00	26,825.00
6475-Activity Bus	2019	58,542.00	46,833.60	11,708.40	11,708.40
6476 - 2019 Route Bus	2019	89,780.00	71,824.00	17,956.00	17,956.00
6477-SPED short Bus	2019	75,500.00	60,400.00	15,100.00	15,100.00
6461	2018	87,602.50	87,372.77	17,520.50	17,520.50
6462	2018	87,602.50	70,082.00	17,520.50	17,520.50
6456	2017	87,603.00	105,123.60	17,520.60	17,520.60
6457	2017	87,603.00	105,591.31	17,520.60	17,520.60
6444	2016	87,435.00	122,766.81	17,487.00	8,385.69
6449	2016	55,150.70	82,726.05	N/A	NA
6415	2013	87,301.00	130,951.50	N/A	NA
6200	2010	82,343.00	123,514.50	N/A	NA
6201	2010	52,381.00	78,571.50	N/A	NA
6126	2009	74,370.00	111,555.00	N/A	NA
6128	2009	77,184.00	115,776.00	N/A	NA
6074-Activity	2008	46,106.00	69,159.00	N/A	NA
6075	2008	53,969.00	80,953.50	N/A	NA
6076	2008	53,969.00	80,953.50	N/A	NA
Radios	2008	347.00	520.50	N/A	NA
Total					301,072.00

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13 Tuition Fund

Adopted Budget	0001	943,465.00

Budget Uses

Expenditure Budget	0002	943,465.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	136,095.40
Unreserved Fund Balance Reappropriated	0970	136,095.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	807,369.60
District Mills	999	13.85
Total Estimated Revenues to Fund Adopted Budget	0004	943,465.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	1,894,049.00

Budget Uses

Expenditure Budget	0002	1,894,049.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	502,734.53
Operating Reserve	0961	378,809.80
Unreserved Fund Balance Reappropriated	0970	123,924.73

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,770,124.27
Total Estimated Revenues to Fund Adopted Budget	0004	1,894,049.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	1,702,402.00

Budget Uses

Expenditure Budget	0002	1,702,402.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	760,455.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	760,455.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.86
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	9,309.36
District Tax Levy	1110	932,636.00
District Mills	999	16.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,702,402.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5,833.00

Budget Uses

Expenditure Budget	0002	5,833.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,832.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,832.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.84
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,833.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

1

Taxable Value		58,289,760.00
Adopted Budget	0001	2,744,516.00

Budget Uses

Expenditure Budget	0002	2,744,516.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	448,230.64
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	218,313.64
Unreserved Fund Balance Reappropriated	0970	229,917.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,514,599.00
Jurisdiction Mills	999	43.14
Total Estimated Revenues to Fund Adopted Budget	0004	2,744,516.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	12/30/2019	06/30/2040	32,000,000.00	26,270,000.00	1,245,000.00	1,104,100.00	500.00
Elementary Bond	09/30/2021	06/30/2040	5,072,000.00	4,215,000.00	235,000.00	118,900.00	500.00
Total Bond Requirements							2,704,000.00

SIDs

Issue Type	Amount
Elementary	40,516.00
Total SID Requirements	40,516.00

Total Debt Service Requirements	0002	2,744,516.00

Budget Report
FY 2025

15 Flathead

Submit ID: 0312-44991541

0312 Columbia Falls Elem

61 Building Reserve Fund

Adopted Budget		0001	475,311.00

Budget Uses

Expenditure Budget		0002	475,311.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	281,890.97
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	281,890.97
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.03
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	82,674.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	110,746.00	
District Tax Levy		1110	110,746.00
District Mills		999	1.90
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.90
Total Estimated Revenues to Fund Adopted Budget		0004	475,311.00

Budget Report
FY 2025

15 Flathead

Submit ID: 0313-34558821

0313 Columbia Falls H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	705	67,234,445

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dustin Zuffelato

(Signature) (Date)

Chairperson, School Trustees: Jill Rocksund

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

15 Flathead

Submit ID: 0313-34558821

0313 Columbia Falls H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,482,177.00	457,724.63	10%	7.06%	0.00	4,356,003.41	2,126,173.59	31.62
10 Transportation	456,737.00	91,347.40	20%	20.00%	31,419.35	69,781.81	355,535.84	5.29
11 Bus Depreciation Reserve	183,687.00	0.00	N/A	0.00%	14,198.93	0.07	169,488.00	2.52
13 Tuition	211,346.00		N/A		101,262.67	0.00	110,083.33	1.64
14 Retirement	1,011,269.00	202,253.80	20%	20.00%	98,301.15	912,967.85		
17 Adult Education	24,854.00	0.00	35%	0.00%	24,853.69	0.31	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	55,880.00	0.00	N/A	0.00%	51,068.76	4,811.24	0.00	0.00
29 Flexibility	1,757.00	0.00	N/A	0.00%	1,756.72	0.28	0.00	0.00
61 Building Reserve	1,782,507.00	0.00	N/A	0.00%	314,626.07	34,880.93	1,433,000.00	21.31
Total of All Funds	10,210,214.00	751,325.83			637,487.34	5,378,445.90	4,194,280.76	62.38

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

15 Flathead

Submit ID: 0313-34558821

0313 Columbia Falls H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 COLUMBIA FALLS HS 9-12 705

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,647,394.15
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	195,550.52
D.	At Risk Student	(I-D)	18,242.79
E.	Indian Education For All	(I-E)	17,364.15
F.	American Indian Achievement Gap	(I-F)	9,922.00
G.	Data For Achievement	(I-G)	16,623.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	157,369.27
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	99,487.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	708
B.	BASE Budget Limit	(II-B)	5,088,981.37
C.	Maximum Budget Limit	(II-C)	6,340,001.08
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,108,627.63
E.	Adopted Budget	(II-E)	6,197,609.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,216,085.94
H.	Maximum Budget Limit	(II-H)	6,495,023.90
I.	Highest Budget Without a Vote	(II-I)	6,324,714.43
J.	Highest Budget	(II-J)	6,495,023.90
K.	Highest Voted Amount	(II-K)	170,309.47
L.	Amount Approved on Ballot by Voters	(II-L)	157,463.00
M.	Adopted Budget	(II-M)	6,482,177.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		457,724.63
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		457,724.63

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,482,177.00
1.	BASE Budget Limit	(V-A1)	5,216,085.94	
2.	Over-BASE Budget	(V-A2)	1,266,091.06	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,647,394.15
1.	Direct State Aid Paid By State	(V-B1)	2,647,394.15	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		195,550.52
D.	At Risk Student	(V-D)		18,242.79
E.	Indian Education For All	(V-E)		17,364.15
F.	American Indian Achievement Gap	(V-F)		9,922.00
G.	Data For Achievement	(V-G)		16,623.90
H.	Special Education Allowable Cost Payment	(V-H)		157,369.27
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		21,097.90
1.	Actual Non-Levy Revenue	(V-J1)	21,097.90	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,132,521.26
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,272,438.73	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	860,082.53	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,216,085.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,266,091.06
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,266,091.06

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.79
U.	Over-BASE Mills	(V-U)		18.83
1.	District Property Tax Levy Mills	(V-U1)	18.83	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		31.62

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

15 Flathead

0313 Columbia Falls H S

Submit ID: 0313-34558821

01 General Fund

Adopted Budget	0001	6,482,177.00

Budget Uses

Expenditure Budget	0002	6,482,177.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,647,394.15
Quality Educator	3111	195,550.52
At Risk Student	3112	18,242.79
Indian Education For All	3113	17,364.15
American Indian Achievement Gap	3114	9,922.00
State Special Education Allowable Cost Payment to Districts	3115	157,369.27
Data For Achievement	3116	16,623.90
State - Guaranteed Tax Base Aid	3120	1,272,438.73

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	16,282.02
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	4,815.88
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	860,082.53		
Over-BASE Levy	1110(c)	1,266,091.06		
District Tax Levy			1110	2,126,173.59
Total Estimated Revenues to Fund Adopted Budget			0004	6,482,177.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	456,737.00

Budget Uses

Expenditure Budget	0002	456,737.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	63,438.01
Contingency	0006	6,343.80
Over-Schedule	0011	386,955.19
Fund Balance for Budget	TFS48	122,766.75
Operating Reserve	0961	91,347.40
Unreserved Fund Balance Reappropriated	0970	31,419.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	34,890.90
State - On-Schedule Transportation Reimbursement	3210	34,890.91
District Tax Levy	1110	355,535.84
District Mills	999	5.29
Total Estimated Revenues to Fund Adopted Budget	0004	456,737.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	183,687.00

Budget Uses

Expenditure Budget	0002	183,687.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	14,198.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,198.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.07
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	169,488.00
District Mills	999	2.52
Total Estimated Revenues to Fund Adopted Budget	0004	183,687.00

Budget Report
FY 2025
15 Flathead
0313 Columbia Falls H S

Submit ID: 0313-34558821

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
6519 - 2024 Propane VIN3282	2024	37,447.00	0.00	7,489.40	0.00
6520 - 2024 Propane VIN3281	2024	37,447.00	0.00	7,489.40	0.00
6521 - 2024 Propane VIN3280	2024	37,447.00	0.00	7,489.40	0.00
6506 - Propane DEQ Grant	2023	37,125.00	7,425.00	7,425.00	7,425.00
6507 - Propane DEQ Grant	2023	37,125.00	647.08	7,425.00	7,425.00
6513 - 14 passenger activity bus	2023	61,750.00	0.00	12,350.00	1,835.08
6514 - 28 passenger SPED	2023	35,235.00	0.00	7,047.00	0.00
6497	2022	43,527.00	17,138.88	8,705.40	8,705.40
6498	2022	43,527.00	8,705.40	8,705.40	8,705.40
6487	2021	67,800.00	40,680.00	13,560.00	13,560.00
6488	2021	40,458.00	24,274.80	8,091.60	8,091.60
6489	2021	40,458.00	24,274.80	8,091.60	8,091.60
6480	2020	40,301.00	32,240.80	8,060.20	8,060.20
6481	2020	40,301.00	32,240.80	8,060.20	8,060.20
6475 - Activity Bus	2019	118,859.00	98,694.62	23,771.80	23,771.80
6476 - 2019 Route Bus	2019	44,220.00	35,376.00	8,844.00	8,844.00
6461	2018	43,147.50	43,147.50	8,629.50	8,629.50
6462	2018	43,147.50	43,147.50	8,629.50	8,629.50
6456	2017	43,148.00	43,148.00	8,629.60	8,629.60
6457	2017	43,148.00	43,148.00	8,629.60	8,629.60
6444	2016	43,065.00	64,597.50	N/A	NA
6449	2016	111,972.62	136,676.86	22,394.52	22,394.52
6415	2013	42,999.00	64,498.50	N/A	NA
6200	2010	40,557.00	60,835.50	N/A	NA
6201	2010	106,349.00	159,523.50	N/A	NA
6126	2009	36,630.00	54,945.00	N/A	NA
6127	2009	36,630.00	54,945.00	N/A	NA
6128	2009	38,016.00	57,024.00	N/A	NA
6074-Activity	2008	93,609.00	140,413.50	N/A	NA
6075	2008	53,969.00	80,953.50	N/A	NA
6076	2008	53,969.00	80,953.50	N/A	NA
Radios	2008	705.00	1,057.50	N/A	NA
Total					169,488.00

Budget Report
FY 2025
15 Flathead

Submit ID: 0313-34558821

0313 Columbia Falls H S

13 Tuition Fund

Adopted Budget	0001	211,346.00

Budget Uses

Expenditure Budget	0002	211,346.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	101,262.67
Unreserved Fund Balance Reappropriated	0970	101,262.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	110,083.33
District Mills	999	1.64
Total Estimated Revenues to Fund Adopted Budget	0004	211,346.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
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0313 Columbia Falls H S

Submit ID: 0313-34558821

14 Retirement Fund

Adopted Budget	0001	1,011,269.00

Budget Uses

Expenditure Budget	0002	1,011,269.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	300,554.95
Operating Reserve	0961	202,253.80
Unreserved Fund Balance Reappropriated	0970	98,301.15

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	912,967.85
Total Estimated Revenues to Fund Adopted Budget	0004	1,011,269.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	24,854.00

Budget Uses

Expenditure Budget	0002	24,854.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,853.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,853.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.31
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,854.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	55,880.00

Budget Uses

Expenditure Budget	0002	55,880.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	51,068.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	51,068.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.21
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,811.03
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	55,880.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,757.00

Budget Uses

Expenditure Budget	0002	1,757.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,756.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,756.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.28
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,757.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

15 Flathead

Submit ID: 0313-34558821

0313 Columbia Falls H S

61 Building Reserve Fund

Adopted Budget		0001	1,782,507.00

Budget Uses

Expenditure Budget		0002	1,782,507.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	314,626.07
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	314,626.07
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.93
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	34,880.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	1,375,000.00	
Building Reserve Permissive Levy	1110(b)	58,000.00	
District Tax Levy		1110	1,433,000.00
District Mills		999	21.31
Building Reserve Voted Mills		0134	20.45
Building Reserve Permissive Mills		0135	0.86
Total Estimated Revenues to Fund Adopted Budget		0004	1,782,507.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	2,750,000.00	2	612	0.00	1,375,000.00	1,375,000.00
Total						1,375,000.00

Budget Report
FY 2025

48 Stillwater

0848 Columbus Elem

Submit ID: 0848-89538401

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	505	N/A	29,743,020

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kari Econom

(Signature) (Date)

Chairperson, School Trustees: Joe Morse

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

48 Stillwater

0848 Columbus Elem

Submit ID: 0848-89538401

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,783,207.04	304,775.79	10%	8.06%	0.00	2,475,286.19	1,307,920.85	43.97
10 Transportation	305,000.00	61,000.00	20%	20.00%	11,160.52	120,383.41	173,456.07	5.83
11 Bus Depreciation Reserve	688,243.25	0.00	N/A	0.00%	590,917.15	0.00	97,326.10	3.27
13 Tuition	100,000.00		N/A		32,764.89	0.00	67,235.11	2.26
14 Retirement	619,640.00	123,928.00	20%	20.00%	38,253.73	581,386.27		
17 Adult Education	30,000.00	10,500.00	35%	35.00%	101,008.44	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	12,128.19	0.00	N/A	0.00%	9,162.78	2,965.41	0.00	0.00
29 Flexibility	3,224.84	0.00	N/A	0.00%	3,224.84	0.00	0.00	0.00
61 Building Reserve	18,463.31	0.00	N/A	0.00%	18,463.31	0.00	0.00	0.00
Total of All Funds	5,559,906.63	500,203.79			804,955.66	3,180,021.28	1,645,938.13	55.33

50 Debt Service								
Tax Jurisdiction								
6000963	885,750.00	44,054.52	20-9-438	4.97%	0.00	0.00	885,750.00	29.78

Budget Report
FY 2025

48 Stillwater

0848 Columbus Elem

Submit ID: 0848-89538401

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	COLUMBUS K-6	380
M1	COLUMBUS 7-8	125

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,599,989.12
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	130,262.95
D.	At Risk Student	(I-D)	7,468.44
E.	Indian Education For All	(I-E)	12,438.15
F.	American Indian Achievement Gap	(I-F)	3,630.00
G.	Data For Achievement	(I-G)	11,907.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	125,118.73
I.	State Special Education Related-Services Payment To Coop	(I-I)	26,734.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	22,017.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	492
B.	BASE Budget Limit	(II-B)	3,053,688.09
C.	Maximum Budget Limit	(II-C)	3,821,124.20
D.	Over-BASE Levy As Submitted on Budget	(II-D)	568,124.30
E.	Adopted Budget	(II-E)	3,621,812.39

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,215,082.74
H.	Maximum Budget Limit	(II-H)	4,022,073.60
I.	Highest Budget Without a Vote	(II-I)	3,783,207.04
J.	Highest Budget	(II-J)	4,022,073.60
K.	Highest Voted Amount	(II-K)	238,866.56
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,783,207.04

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		304,775.79
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		304,775.79

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,783,207.04
1.	BASE Budget Limit	(V-A1)	3,215,082.74	
2.	Over-BASE Budget	(V-A2)	568,124.30	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,599,989.12
1.	Direct State Aid Paid By State	(V-B1)	1,599,989.12	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		130,262.95
D.	At Risk Student	(V-D)		7,468.44
E.	Indian Education For All	(V-E)		12,438.15
F.	American Indian Achievement Gap	(V-F)		3,630.00
G.	Data For Achievement	(V-G)		11,907.90
H.	Special Education Allowable Cost Payment	(V-H)		125,118.73
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		36,908.11
1.	Actual Non-Levy Revenue	(V-J1)	36,908.11	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,287,359.34
1.	State - Guaranteed Tax Base Aid	(V-L1)	547,562.79	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	739,796.55	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,215,082.74

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		568,124.30
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		568,124.30

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.87
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		19.10
1.	District Property Tax Levy Mills	(V-U1)	19.10	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.97

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

48 Stillwater

0848 Columbus Elem

Submit ID: 0848-89538401

01 General Fund

Adopted Budget	0001	3,783,207.04

Budget Uses

Expenditure Budget	0002	3,783,207.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,599,989.12
Quality Educator	3111	130,262.95
At Risk Student	3112	7,468.44
Indian Education For All	3113	12,438.15
American Indian Achievement Gap	3114	3,630.00
State Special Education Allowable Cost Payment to Districts	3115	125,118.73
Data For Achievement	3116	11,907.90
State - Guaranteed Tax Base Aid	3120	547,562.79

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	36,223.57
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	684.54
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	739,796.55		
Over-BASE Levy	1110(c)	568,124.30		
District Tax Levy			1110	1,307,920.85
Total Estimated Revenues to Fund Adopted Budget			0004	3,783,207.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	305,000.00

Budget Uses

Expenditure Budget	0002	305,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	109,439.46
Contingency	0006	10,943.95
Over-Schedule	0011	184,616.59
Fund Balance for Budget	TFS48	72,160.52
Operating Reserve	0961	61,000.00
Unreserved Fund Balance Reappropriated	0970	11,160.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	60,191.70
State - On-Schedule Transportation Reimbursement	3210	60,191.71
District Tax Levy	1110	173,456.07
District Mills	999	5.83
Total Estimated Revenues to Fund Adopted Budget	0004	305,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	688,243.25

Budget Uses

Expenditure Budget	0002	688,243.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	590,917.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	590,917.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	97,326.10
District Mills	999	3.27
Total Estimated Revenues to Fund Adopted Budget	0004	688,243.25

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Thomas EFX Bus	2024	75,121.50	0.00	15,024.30	15,024.30
THOMAS EPX BUS	2024	75,121.50	0.00	15,024.30	15,024.30
2022 Bluebird RE 84 Passenger	2022	68,000.00	18,600.00	13,600.00	13,600.00
2023 Bluebird 84 Passenger	2022	58,625.00	16,725.00	11,725.00	11,725.00
2019 Bluebird 84 Passenger All American	2019	51,250.00	46,000.00	10,250.00	10,250.00
2020 Bluebird 84 Passenger All American	2019	49,500.00	49,500.00	9,900.00	9,900.00
2019 Blue Bird (84 passenger)	2018	54,750.00	59,750.00	10,950.00	10,950.00
2000 Prevost	2017	50,000.00	65,000.00	10,000.00	10,000.00
2017 All American	2016	58,525.00	86,935.00	11,705.00	852.50
2016 Bluebird 84 Passenger	2015	53,750.00	80,625.00	N/A	NA
2015 Bluebird All American	2014	53,500.00	80,250.00	N/A	NA
2014 Bluebird 82 Passenger	2013	52,500.00	78,750.00	N/A	NA
2013 Bluebird 72 Passenger	2012	52,500.00	78,750.00	N/A	NA
2001 MCI	2010	84,900.00	127,350.00	N/A	NA
Total					97,326.10

Budget Report
FY 2025
48 Stillwater
0848 Columbus Elem

Submit ID: 0848-89538401

13 Tuition Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,764.89
Unreserved Fund Balance Reappropriated	0970	32,764.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	67,235.11
District Mills	999	2.26
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

48 Stillwater

0848 Columbus Elem

Submit ID: 0848-89538401

14 Retirement Fund

Adopted Budget	0001	619,640.00

Budget Uses

Expenditure Budget	0002	619,640.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	162,181.73
Operating Reserve	0961	123,928.00
Unreserved Fund Balance Reappropriated	0970	38,253.73

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	581,386.27
Total Estimated Revenues to Fund Adopted Budget	0004	619,640.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	111,508.44
Operating Reserve	0961	10,500.00
Unreserved Fund Balance Reappropriated	0970	101,008.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	71,008.44

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	12,128.19

Budget Uses

Expenditure Budget	0002	12,128.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,162.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,162.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,965.41
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,128.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3,224.84

Budget Uses

Expenditure Budget	0002	3,224.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,224.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,224.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,224.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

48 Stillwater

0848 Columbus Elem

Submit ID: 0848-89538401

50 Debt Service Fund

6000963

Taxable Value		29,743,020.00
Adopted Budget	0001	885,750.00

Budget Uses

Expenditure Budget	0002	885,750.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	44,054.52
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	44,054.52
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	885,750.00
Jurisdiction Mills	999	29.78
Total Estimated Revenues to Fund Adopted Budget	0004	885,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	02/26/2019	06/30/2039	11,265,000.00	8,990,000.00	450,000.00	435,250.00	500.00
Total Bond Requirements							885,750.00
Total Debt Service Requirements						0002	885,750.00

Budget Report
FY 2025

48 Stillwater

0848 Columbus Elem

Submit ID: 0848-89538401

61 Building Reserve Fund

Adopted Budget		0001	18,463.31

Budget Uses

Expenditure Budget		0002	18,463.31
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	18,463.31
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	18,463.31
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	18,463.31

Budget Report
FY 2025

48 Stillwater

0849 Columbus H S

Submit ID: 0849-03602420

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	249	28,269,279

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kari Econom

(Signature) (Date)

Chairperson, School Trustees: Joe Morse

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

48 Stillwater

0849 Columbus H S

Submit ID: 0849-03602420

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,441,440.91	186,344.06	10%	7.63%	0.00	1,699,558.33	741,882.58	26.24
10 Transportation	190,000.00	32,435.57	20%	17.07%	0.00	64,821.83	125,178.17	4.43
11 Bus Depreciation Reserve	538,302.67	0.00	N/A	0.00%	456,000.87	0.00	82,301.80	2.91
13 Tuition	100,000.00		N/A		17,435.65	0.00	82,564.35	2.92
14 Retirement	433,290.11	86,658.02	20%	20.00%	100,826.06	332,464.05		
17 Adult Education	60,000.00	21,000.00	35%	35.00%	104,650.37	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	12,885.13	0.00	N/A	0.00%	10,977.18	1,907.95	0.00	0.00
29 Flexibility	33,470.61	0.00	N/A	0.00%	33,470.61	0.00	0.00	0.00
61 Building Reserve	29,545.91	0.00	N/A	0.00%	29,545.91	0.00	0.00	0.00
Total of All Funds	3,838,935.34	326,437.65			752,906.65	2,098,752.16	1,031,926.90	36.50

50 Debt Service **Tax Jurisdiction**								
6000963	302,800.00	47,466.52	20-9-438	15.68%	0.00	0.00	302,800.00	10.71

Budget Report
FY 2025

48 Stillwater

0849 Columbus H S

Submit ID: 0849-03602420

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 COLUMBUS HS 9-12 249

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,050,013.73
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	60,696.33
D.	At Risk Student	(I-D)	2,487.32
E.	Indian Education For All	(I-E)	6,132.87
F.	American Indian Achievement Gap	(I-F)	1,452.00
G.	Data For Achievement	(I-G)	5,871.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	76,757.81
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,182.06
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	35,716.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	250
B.	BASE Budget Limit	(II-B)	2,009,401.30
C.	Maximum Budget Limit	(II-C)	2,515,226.19
D.	Over-BASE Levy As Submitted on Budget	(II-D)	372,848.01
E.	Adopted Budget	(II-E)	2,382,249.31

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,068,592.90
H.	Maximum Budget Limit	(II-H)	2,592,361.62
I.	Highest Budget Without a Vote	(II-I)	2,441,440.91
J.	Highest Budget	(II-J)	2,592,361.62
K.	Highest Voted Amount	(II-K)	150,920.71
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,441,440.91

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		186,344.06
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		186,344.06

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,441,440.91
1.	BASE Budget Limit	(V-A1)	2,068,592.90	
2.	Over-BASE Budget	(V-A2)	372,848.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,050,013.73
1.	Direct State Aid Paid By State	(V-B1)	1,050,013.73	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		60,696.33
D.	At Risk Student	(V-D)		2,487.32
E.	Indian Education For All	(V-E)		6,132.87
F.	American Indian Achievement Gap	(V-F)		1,452.00
G.	Data For Achievement	(V-G)		5,871.42
H.	Special Education Allowable Cost Payment	(V-H)		76,757.81
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		30,053.05
1.	Actual Non-Levy Revenue	(V-J1)	30,053.05	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		835,128.37
1.	State - Guaranteed Tax Base Aid	(V-L1)	466,093.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	369,034.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,068,592.90

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		372,848.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		372,848.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.05
U.	Over-BASE Mills	(V-U)		13.19
1.	District Property Tax Levy Mills	(V-U1)	13.19	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		26.24

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

48 Stillwater

0849 Columbus H S

Submit ID: 0849-03602420

01 General Fund

Adopted Budget	0001	2,441,440.91

Budget Uses

Expenditure Budget	0002	2,441,440.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,050,013.73
Quality Educator	3111	60,696.33
At Risk Student	3112	2,487.32
Indian Education For All	3113	6,132.87
American Indian Achievement Gap	3114	1,452.00
State Special Education Allowable Cost Payment to Districts	3115	76,757.81
Data For Achievement	3116	5,871.42
State - Guaranteed Tax Base Aid	3120	466,093.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	30,053.05
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	369,034.57		
Over-BASE Levy	1110(c)	372,848.01		
District Tax Levy			1110	741,882.58
Total Estimated Revenues to Fund Adopted Budget			0004	2,441,440.91
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	190,000.00

Budget Uses

Expenditure Budget	0002	190,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	58,928.94
Contingency	0006	5,892.89
Over-Schedule	0011	125,178.17
Fund Balance for Budget	TFS48	32,435.57
Operating Reserve	0961	32,435.57
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	32,410.91
State - On-Schedule Transportation Reimbursement	3210	32,410.92
District Tax Levy	1110	125,178.17
District Mills	999	4.43
Total Estimated Revenues to Fund Adopted Budget	0004	190,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

48 Stillwater

0849 Columbus H S

Submit ID: 0849-03602420

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	538,302.67

Budget Uses

Expenditure Budget	0002	538,302.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	456,000.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	456,000.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	82,301.80
District Mills	999	2.91
Total Estimated Revenues to Fund Adopted Budget	0004	538,302.67

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
THOMAS EFX	2024	75,121.50	0.00	15,024.30	15,024.30
2022 Bluebird RE 84 Passenger	2022	68,000.00	18,600.00	13,600.00	13,600.00
23 Bluebird 84 Passenger	2022	58,625.00	16,725.00	11,725.00	11,725.00
2019 Blue Bird 84 Passenger All American	2019	51,250.00	46,000.00	10,250.00	10,250.00
2020 Blue Bird 84 Passenger All American	2019	49,500.00	49,500.00	9,900.00	9,900.00
2019 Blue Bird (84 passenger)	2018	54,750.00	59,750.00	10,950.00	10,950.00
2000 Prevost	2017	50,000.00	65,000.00	10,000.00	10,000.00
2017 Bluebird All American	2016	58,525.00	86,935.00	11,705.00	852.50
2015 Bluebird All American	2014	53,500.00	80,250.00	N/A	NA
2014 Bluebird 82 Passenger	2013	52,500.00	78,750.00	N/A	NA
2013 Bluebird 72 Passenger	2012	52,500.00	78,750.00	N/A	NA
2001 MCI	2010	89,400.00	134,100.00	N/A	NA
Total					82,301.80

Budget Report
FY 2025
48 Stillwater

0849 Columbus H S

Submit ID: 0849-03602420

13 Tuition Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,435.65
Unreserved Fund Balance Reappropriated	0970	17,435.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	82,564.35
District Mills	999	2.92
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
48 Stillwater

0849 Columbus H S

Submit ID: 0849-03602420

14 Retirement Fund

Adopted Budget	0001	433,290.11

Budget Uses

Expenditure Budget	0002	433,290.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	187,484.08
Operating Reserve	0961	86,658.02
Unreserved Fund Balance Reappropriated	0970	100,826.06

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	332,464.05
Total Estimated Revenues to Fund Adopted Budget	0004	433,290.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	125,650.37
Operating Reserve	0961	21,000.00
Unreserved Fund Balance Reappropriated	0970	104,650.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	44,650.37

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	12,885.13

Budget Uses

Expenditure Budget	0002	12,885.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,977.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,977.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,907.95
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,885.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	33,470.61

Budget Uses

Expenditure Budget	0002	33,470.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,470.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,470.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	33,470.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

48 Stillwater

0849 Columbus H S

Submit ID: 0849-03602420

50 Debt Service Fund

6000963

Taxable Value		28,269,279.00
Adopted Budget	0001	302,800.00

Budget Uses

Expenditure Budget	0002	302,800.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	47,466.52
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	47,466.52
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	302,800.00
Jurisdiction Mills	999	10.71
Total Estimated Revenues to Fund Adopted Budget	0004	302,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	02/26/2019	06/30/2039	4,135,000.00	3,225,000.00	170,000.00	132,300.00	500.00
Total Bond Requirements							302,800.00
Total Debt Service Requirements						0002	302,800.00

Budget Report
FY 2025

48 Stillwater

0849 Columbus H S

Submit ID: 0849-03602420

61 Building Reserve Fund

Adopted Budget		0001	29,545.91

Budget Uses

Expenditure Budget		0002	29,545.91
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	29,545.91
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	29,545.91
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	29,545.91

Budget Report
FY 2025

37 Pondera

0674 Conrad Elem

Submit ID: 0674-30141297

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 359	N/A	11,051,365

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brent Bandow

(Signature) (Date)

Chairperson, School Trustees: Erik Eneboe

(Signature) (Date)

County Superintendent: Shaunna Graham

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
37 Pondera
0674 Conrad Elem

Submit ID: 0674-30141297

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,836,389.28	253,757.80	10%	8.95%	907.62	2,027,466.00	808,015.66	73.11
10 Transportation	215,000.00	43,000.00	20%	20.00%	4,860.45	90,000.00	120,139.55	10.87
11 Bus Depreciation Reserve	549,299.79	0.00	N/A	0.00%	509,299.79	0.00	40,000.00	3.62
13 Tuition	53,086.34		N/A		53,086.34	0.00	0.00	0.00
14 Retirement	385,000.00	30,426.07	20%	7.90%	0.00	385,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	22,435.37	0.00	N/A	0.00%	20,318.59	2,116.78	0.00	0.00
29 Flexibility	1,114,019.83	0.00	N/A	0.00%	1,114,019.83	0.00	0.00	0.00
61 Building Reserve	645,469.97	0.00	N/A	0.00%	545,469.97	0.00	100,000.00	9.05
Total of All Funds	5,820,700.58	327,183.87			2,247,962.59	2,504,582.78	1,068,155.21	96.65

50 Debt Service Tax Jurisdiction								
10E	159,750.00	0.00	20-9-438	0.00%	216,408.49	0.00	0.00	0.00

Budget Report
FY 2025

37 Pondera

0674 Conrad Elem

Submit ID: 0674-30141297

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CONRAD K-6	281	*
M1	CONRAD 7-8	78	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,149,946.62
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	99,530.95
D.	At Risk Student	(I-D)	13,068.21
E.	Indian Education For All	(I-E)	8,842.17
F.	American Indian Achievement Gap	(I-F)	3,872.00
G.	Data For Achievement	(I-G)	8,465.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	68,294.51
I.	State Special Education Related-Services Payment To Coop	(I-I)	18,846.64
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	27,265.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	354
B.	BASE Budget Limit	(II-B)	2,213,168.80
C.	Maximum Budget Limit	(II-C)	2,749,889.32
D.	Over-BASE Levy As Submitted on Budget	(II-D)	541,389.76
E.	Adopted Budget	(II-E)	2,754,558.56

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,294,999.52
H.	Maximum Budget Limit	(II-H)	2,861,801.71
I.	Highest Budget Without a Vote	(II-I)	2,836,389.28
J.	Highest Budget	(II-J)	2,861,801.71
K.	Highest Voted Amount	(II-K)	25,412.43
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,836,389.28

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		253,757.80
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		907.62
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	907.62	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		254,665.42

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,836,389.28
1.	BASE Budget Limit	(V-A1)	2,294,999.52	
2.	Over-BASE Budget	(V-A2)	541,389.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,149,946.62
1.	Direct State Aid Paid By State	(V-B1)	1,149,946.62	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		99,530.95
D.	At Risk Student	(V-D)		13,068.21
E.	Indian Education For All	(V-E)		8,842.17
F.	American Indian Achievement Gap	(V-F)		3,872.00
G.	Data For Achievement	(V-G)		8,465.22
H.	Special Education Allowable Cost Payment	(V-H)		68,294.51
I.	Remaining Fund Balance Available	(V-I)		907.62
J.	Non-Levy Revenue and Funding Sources	(V-J)		17,814.52
1.	Actual Non-Levy Revenue	(V-J1)	17,814.52	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		924,257.70
1.	State - Guaranteed Tax Base Aid	(V-L1)	657,631.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	266,625.90	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,294,999.52

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		541,389.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		541,389.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.12
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		48.99
1.	District Property Tax Levy Mills	(V-U1)	48.99	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		73.11

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

37 Pondera

0674 Conrad Elem

Submit ID: 0674-30141297

01 General Fund

Adopted Budget	0001	2,836,389.28

Budget Uses

Expenditure Budget	0002	2,836,389.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	907.62
Direct State Aid	3110	1,149,946.62
Quality Educator	3111	99,530.95
At Risk Student	3112	13,068.21
Indian Education For All	3113	8,842.17
American Indian Achievement Gap	3114	3,872.00
State Special Education Allowable Cost Payment to Districts	3115	68,294.51
Data For Achievement	3116	8,465.22
State - Guaranteed Tax Base Aid	3120	657,631.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	17,814.52
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	266,625.90		
Over-BASE Levy	1110(c)	541,389.76		
District Tax Levy			1110	808,015.66
Total Estimated Revenues to Fund Adopted Budget			0004	2,836,389.28
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	215,000.00

Budget Uses

Expenditure Budget	0002	215,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	82,000.00
Contingency	0006	8,000.00
Over-Schedule	0011	125,000.00
Fund Balance for Budget	TFS48	47,860.45
Operating Reserve	0961	43,000.00
Unreserved Fund Balance Reappropriated	0970	4,860.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	45,000.00
State - On-Schedule Transportation Reimbursement	3210	45,000.00
District Tax Levy	1110	120,139.55
District Mills	999	10.87
Total Estimated Revenues to Fund Adopted Budget	0004	215,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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37 Pondera

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	549,299.79

Budget Uses

Expenditure Budget	0002	549,299.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	509,299.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	509,299.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	40,000.00
District Mills	999	3.62
Total Estimated Revenues to Fund Adopted Budget	0004	549,299.79

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
AA52555498 2022 BLUEBIRD - BUS 6	2022	70,320.00	6,000.00	14,064.00	7,500.00
AA5255549 2022 BLUEBIRD - BUS 1	2021	70,320.00	6,000.00	14,064.00	7,500.00
AA4310238 BLUEBIRD SCHOOL BUS 2020	2019	107,250.00	20,500.00	21,450.00	7,500.00
BLUEBIRD 2019 53 PASSANGER	2018	96,700.00	32,500.00	19,340.00	7,500.00
2008 MCI J4500	2013	355,000.00	150,450.00	71,000.00	10,000.00
AA0285125 2010 Blue Bird All American	2010	92,000.00	73,000.00	18,400.00	0.00
G941503 BLUEBIRD 2008	2008	71,950.00	58,000.00	14,390.00	0.00
H006846 MCI 2003	2008	275,000.00	197,500.00	55,000.00	0.00
G666343 BLUEBIRD	2007	77,500.00	71,749.00	15,500.00	0.00
G125706 BLUEBIRD	2003	63,965.00	59,501.50	12,793.00	0.00
E821474 BLUEBIRD	2001	61,978.00	60,000.00	12,395.60	0.00
Total					40,000.00

Budget Report
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13 Tuition Fund

Adopted Budget	0001	53,086.34

Budget Uses

Expenditure Budget	0002	53,086.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	53,086.34
Unreserved Fund Balance Reappropriated	0970	53,086.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	53,086.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

37 Pondera

0674 Conrad Elem

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14 Retirement Fund

Adopted Budget	0001	385,000.00

Budget Uses

Expenditure Budget	0002	385,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,426.07
Operating Reserve	0961	30,426.07
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	385,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	385,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	22,435.37

Budget Uses

Expenditure Budget	0002	22,435.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	20,318.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,318.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,116.78
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,435.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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37 Pondera

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29 Flexibility Fund

Adopted Budget	0001	1,114,019.83

Budget Uses

Expenditure Budget	0002	1,114,019.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,114,019.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,114,019.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,114,019.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

37 Pondera

0674 Conrad Elem

Submit ID: 0674-30141297

50 Debt Service Fund

10E

Taxable Value		11,051,365.00
Adopted Budget	0001	159,750.00

Budget Uses

Expenditure Budget	0002	159,750.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	216,408.49
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	216,408.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	159,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	56,658.49

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Refunding Bond	07/07/2016	06/30/2028	1,360,000.00	450,000.00	140,000.00	19,250.00	500.00
Total Bond Requirements							159,750.00
Total Debt Service Requirements						0002	159,750.00

Budget Report
FY 2025

37 Pondera

0674 Conrad Elem

Submit ID: 0674-30141297

61 Building Reserve Fund

Adopted Budget	0001	645,469.97

Budget Uses

Expenditure Budget	0002	645,469.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	545,469.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	545,469.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	0.00
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	100,000.00		
Building Reserve Permissive Levy	1110(b)	0.00		
District Tax Levy			1110	100,000.00
District Mills			999	9.05
Building Reserve Voted Mills			0134	9.05
Building Reserve Permissive Mills			0135	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	645,469.97

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	1,000,000.00	10	612	600,000.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2025

37 Pondera

0675 Conrad H S

Submit ID: 0675-32856640

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	147	11,444,001

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brent Bandow

(Signature) (Date)

Chairperson, School Trustees: Erik Eneboe

(Signature) (Date)

County Superintendent: Shaunna Graham

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

37 Pondera

0675 Conrad H S

Submit ID: 0675-32856640

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,817,921.01	168,082.37	10%	9.25%	0.00	1,215,407.93	602,513.08	52.65
10 Transportation	160,000.00	32,000.00	20%	20.00%	1,812.70	46,000.00	112,187.30	9.80
11 Bus Depreciation Reserve	520,311.04	0.00	N/A	0.00%	480,311.04	0.00	40,000.00	3.50
13 Tuition	50,000.00		N/A		46,829.33	0.00	3,170.67	0.28
14 Retirement	250,000.00	24,554.31	20%	9.82%	0.00	250,000.00		
17 Adult Education	53,449.11	0.00	35%	0.00%	53,449.11	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	30,466.21	0.00	N/A	0.00%	29,207.65	1,258.56	0.00	0.00
29 Flexibility	683,961.09	0.00	N/A	0.00%	683,961.09	0.00	0.00	0.00
61 Building Reserve	312,048.23	0.00	N/A	0.00%	312,048.23	0.00	0.00	0.00
Total of All Funds	3,878,156.69	224,636.68			1,607,619.15	1,512,666.49	757,871.05	66.23

50 Debt Service **Tax Jurisdiction**								
10 HS	295,825.00	0.00	20-9-438	0.00%	324,781.62	0.00	0.00	0.00

Budget Report
FY 2025

37 Pondera

0675 Conrad H S

Submit ID: 0675-32856640

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CONRAD HS 9-12 147 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	686,344.59
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	56,479.72
D.	At Risk Student	(I-D)	4,631.77
E.	Indian Education For All	(I-E)	3,620.61
F.	American Indian Achievement Gap	(I-F)	968.00
G.	Data For Achievement	(I-G)	3,466.26
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	45,667.55
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,676.30
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	32,002.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	154
B.	BASE Budget Limit	(II-B)	1,350,212.43
C.	Maximum Budget Limit	(II-C)	1,678,278.34
D.	Over-BASE Levy As Submitted on Budget	(II-D)	461,831.52
E.	Adopted Budget	(II-E)	1,812,043.95

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,364,528.65
H.	Maximum Budget Limit	(II-H)	1,703,624.26
I.	Highest Budget Without a Vote	(II-I)	1,817,921.01
J.	Highest Budget	(II-J)	1,817,921.01
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,817,921.01

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		168,082.37
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		168,082.37

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,817,921.01
1.	BASE Budget Limit	(V-A1)	1,364,528.65	
2.	Over-BASE Budget	(V-A2)	453,392.36	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		686,344.59
1.	Direct State Aid Paid By State	(V-B1)	686,344.59	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		56,479.72
D.	At Risk Student	(V-D)		4,631.77
E.	Indian Education For All	(V-E)		3,620.61
F.	American Indian Achievement Gap	(V-F)		968.00
G.	Data For Achievement	(V-G)		3,466.26
H.	Special Education Allowable Cost Payment	(V-H)		45,667.55
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,124.05
1.	Actual Non-Levy Revenue	(V-J1)	8,124.05	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		555,226.10
1.	State - Guaranteed Tax Base Aid	(V-L1)	406,105.38	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	149,120.72	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,364,528.65

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		453,392.36
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		453,392.36

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.03
U.	Over-BASE Mills	(V-U)		39.62
1.	District Property Tax Levy Mills	(V-U1)	39.62	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.65

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,817,921.01

Budget Uses

Expenditure Budget	0002	1,817,921.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	686,344.59
Quality Educator	3111	56,479.72
At Risk Student	3112	4,631.77
Indian Education For All	3113	3,620.61
American Indian Achievement Gap	3114	968.00
State Special Education Allowable Cost Payment to Districts	3115	45,667.55
Data For Achievement	3116	3,466.26
State - Guaranteed Tax Base Aid	3120	406,105.38

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,124.05
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	149,120.72		
Over-BASE Levy	1110(c)	453,392.36		
District Tax Levy			1110	602,513.08
Total Estimated Revenues to Fund Adopted Budget			0004	1,817,921.01
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	42,000.00
Contingency	0006	4,000.00
Over-Schedule	0011	114,000.00
Fund Balance for Budget	TFS48	33,812.70
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	1,812.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,000.00
State - On-Schedule Transportation Reimbursement	3210	23,000.00
District Tax Levy	1110	112,187.30
District Mills	999	9.80
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

37 Pondera

0675 Conrad H S

Submit ID: 0675-32856640

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	520,311.04

Budget Uses

Expenditure Budget	0002	520,311.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	480,311.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	480,311.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	40,000.00
District Mills	999	3.50
Total Estimated Revenues to Fund Adopted Budget	0004	520,311.04

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
AA5255549 2022 BLUEBIRD - BUS 1	2022	46,880.00	10,000.00	9,376.00	7,500.00
AA5255548 2022 BLUEBIRD - BUS 6	2021	46,880.00	10,000.00	9,376.00	7,500.00
BLUEBIRD AA4310238	2019	107,250.00	20,000.00	21,450.00	7,500.00
2019 BLUEBIRD 53 PASSENGER	2018	96,700.00	15,000.00	19,340.00	7,500.00
2008 MCI J4500	2013	355,000.00	160,000.00	71,000.00	10,000.00
AA0285125 2010 Blue Bird All American	2010	92,000.00	65,000.00	18,400.00	0.00
G941503 BLUEBIRD ALL AMERICAN	2008	71,950.00	50,000.00	14,390.00	0.00
H006846 2003 MCI	2008	275,000.00	131,474.79	55,000.00	0.00
G666343 BLUEBIRD	2007	77,500.00	44,501.00	15,500.00	0.00
G125706 BLUEBIRD	2003	63,965.00	54,001.00	12,793.00	0.00
E821474 BLUEBIRD	2001	61,978.00	57,001.70	12,395.60	0.00
Total					40,000.00

13 Tuition Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,829.33
Unreserved Fund Balance Reappropriated	0970	46,829.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,170.67
District Mills	999	0.28
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

37 Pondera

0675 Conrad H S

Submit ID: 0675-32856640

14 Retirement Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,554.31
Operating Reserve	0961	24,554.31
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	250,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	53,449.11

Budget Uses

Expenditure Budget	0002	53,449.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	53,449.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	53,449.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	53,449.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	30,466.21

Budget Uses

Expenditure Budget	0002	30,466.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	29,207.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,207.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,258.56
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	30,466.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
37 Pondera

0675 Conrad H S

Submit ID: 0675-32856640

29 Flexibility Fund

Adopted Budget	0001	683,961.09

Budget Uses

Expenditure Budget	0002	683,961.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	683,961.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	683,961.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	683,961.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

37 Pondera

0675 Conrad H S

Submit ID: 0675-32856640

50 Debt Service Fund

10 HS

Taxable Value		11,444,001.00
Adopted Budget	0001	295,825.00

Budget Uses

Expenditure Budget	0002	295,825.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	324,781.62
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	324,781.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	295,825.00
Estimated Revenues Exceeding Adopted Budget	0004a	28,956.62

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Refunding Bond	07/07/2016	06/30/2028	2,510,000.00	820,000.00	260,000.00	35,325.00	500.00
Total Bond Requirements							295,825.00
Total Debt Service Requirements						0002	295,825.00

Budget Report
FY 2025

37 Pondera

0675 Conrad H S

Submit ID: 0675-32856640

61 Building Reserve Fund

Adopted Budget	0001	312,048.23

Budget Uses

Expenditure Budget	0002	312,048.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	312,048.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	312,048.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	312,048.23

Budget Report
FY 2025

34 Park

0617 Cooke City Elem

Submit ID: 0617-12477655

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 7	N/A	3,461,461

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Laura Carroccia

(Signature) (Date)

Chairperson, School Trustees: Marie Carpenter

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
34 Park
0617 Cooke City Elem

Submit ID: 0617-12477655

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	105,299.65	7,884.71	10%	7.49%	0.00	53,766.62	51,533.03	14.88
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,500.00	2,500.00	20%	20.00%	1,770.07	10,729.93		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	264.09	0.00	N/A	0.00%	179.49	84.60	0.00	0.00
29 Flexibility	4,167.59	0.00	N/A	0.00%	4,167.59	0.00	0.00	0.00
61 Building Reserve	16,065.88	0.00	N/A	0.00%	295.88	8,305.44	7,464.56	2.16
Total of All Funds	138,297.21	10,384.71			6,413.03	72,886.59	58,997.59	17.04

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

34 Park

Submit ID: 0617-12477655

0617 Cooke City Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 COOKE CITY K-8 7 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	46,089.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,673.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	172.41
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	165.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,639.31
I.	State Special Education Related-Services Payment To Coop	(I-I)	317.64
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	88,114.42
C.	Maximum Budget Limit	(II-C)	109,962.14
D.	Over-BASE Levy As Submitted on Budget	(II-D)	13,580.85
E.	Adopted Budget	(II-E)	101,695.27

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	91,718.80
H.	Maximum Budget Limit	(II-H)	114,714.53
I.	Highest Budget Without a Vote	(II-I)	105,299.65
J.	Highest Budget	(II-J)	114,714.53
K.	Highest Voted Amount	(II-K)	9,414.88
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	105,299.65

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		7,884.71
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		7,884.71

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		105,299.65
1.	BASE Budget Limit	(V-A1)	91,718.80	
2.	Over-BASE Budget	(V-A2)	13,580.85	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		46,089.19
1.	Direct State Aid Paid By State	(V-B1)	46,089.19	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,673.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		172.41
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		165.06
H.	Special Education Allowable Cost Payment	(V-H)		3,639.31
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		27.65
1.	Actual Non-Levy Revenue	(V-J1)	27.65	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		37,952.18
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	37,952.18	
M.	**Subtotal of BASE Budget Revenue	(V-M)		91,718.80

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		13,580.85
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		13,580.85

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		10.96
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		3.92
1.	District Property Tax Levy Mills	(V-U1)	3.92	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		14.88

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

34 Park

0617 Cooke City Elem

Submit ID: 0617-12477655

01 General Fund

Adopted Budget	0001	105,299.65

Budget Uses

Expenditure Budget	0002	105,299.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	46,089.19
Quality Educator	3111	3,673.00
At Risk Student	3112	0.00
Indian Education For All	3113	172.41
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,639.31
Data For Achievement	3116	165.06
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	27.65
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	37,952.18		
Over-BASE Levy	1110(c)	13,580.85		
District Tax Levy			1110	51,533.03
Total Estimated Revenues to Fund Adopted Budget			0004	105,299.65
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
34 Park
0617 Cooke City Elem

Submit ID: 0617-12477655

14 Retirement Fund

Adopted Budget	0001	12,500.00

Budget Uses

Expenditure Budget	0002	12,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,270.07
Operating Reserve	0961	2,500.00
Unreserved Fund Balance Reappropriated	0970	1,770.07

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	10,729.93
Total Estimated Revenues to Fund Adopted Budget	0004	12,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	264.09

Budget Uses

Expenditure Budget	0002	264.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	179.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	179.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	84.60
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	264.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
34 Park
0617 Cooke City Elem

Submit ID: 0617-12477655

29 Flexibility Fund

Adopted Budget	0001	4,167.59

Budget Uses

Expenditure Budget	0002	4,167.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,167.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,167.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,167.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
34 Park

Submit ID: 0617-12477655

0617 Cooke City Elem

61 Building Reserve Fund

Adopted Budget		0001	16,065.88

Budget Uses

Expenditure Budget		0002	16,065.88
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	295.88
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	295.88
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	8,305.44
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	7,464.56	
District Tax Levy		1110	7,464.56
District Mills		999	2.16
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.16
Total Estimated Revenues to Fund Adopted Budget		0004	16,065.88

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	1,003	*	483	26,205,499

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jolene Tollenaar

(Signature) (Date)

Chairperson, School Trustees: Dan Wolsky

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	11,298,012.01	966,624.43	10%	8.56%	0.00	9,578,842.09	1,719,169.92	65.59
10 Transportation	949,520.00	160,095.20	20%	16.86%	0.00	173,639.00	775,881.00	29.61
11 Bus Depreciation Reserve	658,433.51	0.00	N/A	0.00%	310,107.46	0.00	348,326.05	13.29
13 Tuition	276,694.00		N/A		0.00	0.00	276,694.00	10.56
14 Retirement	1,790,684.00	304,379.99	20%	17.00%	0.00	1,790,684.00		
17 Adult Education	67,300.00	23,449.23	35%	34.84%	27,300.00	0.00	40,000.00	1.53
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	111,980.85	0.00	N/A	0.00%	52,104.38	9,876.47	50,000.00	1.91
29 Flexibility	350,490.89	0.00	N/A	0.00%	98,324.77	252,166.12	0.00	0.00
61 Building Reserve	211,117.80	0.00	N/A	0.00%	29,207.80	88,385.88	93,524.12	3.57
Total of All Funds	15,714,233.06	1,454,548.85			517,044.41	11,893,593.56	3,303,595.09	126.06

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CORVALLIS K-6	756
M1	CORVALLIS 7-8	247
H1	CORVALLIS HS 9-12	483 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	5,445,973.55
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	405,866.50
D.	At Risk Student	(I-D)	35,662.38
E.	Indian Education For All	(I-E)	36,600.18
F.	American Indian Achievement Gap	(I-F)	13,794.00
G.	Data For Achievement	(I-G)	35,039.88
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	310,243.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	67,344.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	92,859.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,381
B.	BASE Budget Limit	(II-B)	9,063,117.77
C.	Maximum Budget Limit	(II-C)	11,279,163.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	590,000.00
E.	Adopted Budget	(II-E)	9,653,117.77

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	10,708,012.01
H.	Maximum Budget Limit	(II-H)	13,330,835.04
I.	Highest Budget Without a Vote	(II-I)	11,298,012.01
J.	Highest Budget	(II-J)	13,330,835.04
K.	Highest Voted Amount	(II-K)	2,032,823.03
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	11,298,012.01

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		966,624.43
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		966,624.43

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	212,405.31	97,837.74	310,243.05
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	84,962.12	39,135.10	124,097.22
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	589,653.00	1,061,361.00	1,651,014.00
F.	100% Of Per Student Entitlement	6,690,348.50	3,842,023.50	10,532,372.00
		7,280,001.50	4,903,384.50	12,183,386.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	2,569,840.53	1,730,894.73	4,300,735.26
H.	Special Education in BASE@40%	84,962.12	39,135.10	124,097.22
I.	Subsidized BASE Amount	2,654,802.65	1,770,029.83	4,424,832.48
J.	Subsidized BASE Ratio	60%	40%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		11,298,012.01
1.	BASE Budget Limit	(V-A1)	10,708,012.01	
2.	Over-BASE Budget	(V-A2)	590,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		5,445,973.55
1.	Direct State Aid Paid By State	(V-B1)	5,445,973.55	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		405,866.50
D.	At Risk Student	(V-D)		35,662.38
E.	Indian Education For All	(V-E)		36,600.18
F.	American Indian Achievement Gap	(V-F)		13,794.00
G.	Data For Achievement	(V-G)		35,039.88

H.	Special Education Allowable Cost Payment	(V-H)		310,243.05
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		16,605.88
1.	Actual Non-Levy Revenue	(V-J1)	16,605.88	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		4,408,226.59
1.	State - Guaranteed Tax Base Aid	(V-L1)	3,279,056.67	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,129,169.92	
M.	**Subtotal of BASE Budget Revenue	(V-M)		10,708,012.01

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		590,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		590,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		28.27
T.	BASE Mills - High School	(V-T)		14.81
U.	Over-BASE Mills	(V-U)		22.51
1.	District Property Tax Levy Mills	(V-U1)	22.51	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		65.59

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	11,298,012.01

Budget Uses

Expenditure Budget	0002	11,298,012.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	5,445,973.55
Quality Educator	3111	405,866.50
At Risk Student	3112	35,662.38
Indian Education For All	3113	36,600.18
American Indian Achievement Gap	3114	13,794.00
State Special Education Allowable Cost Payment to Districts	3115	310,243.05
Data For Achievement	3116	35,039.88
State - Guaranteed Tax Base Aid	3120	3,279,056.67

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	16,605.88
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,129,169.92		
Over-BASE Levy	1110(c)	590,000.00		
District Tax Levy			1110	1,719,169.92
Total Estimated Revenues to Fund Adopted Budget			0004	11,298,012.01
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	949,520.00

Budget Uses

Expenditure Budget	0002	949,520.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	157,854.00
Contingency	0006	15,785.00
Over-Schedule	0011	775,881.00
Fund Balance for Budget	TFS48	160,095.20
Operating Reserve	0961	160,095.20
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	86,819.50
State - On-Schedule Transportation Reimbursement	3210	86,819.50
District Tax Levy	1110	775,881.00
District Mills	999	29.61
Total Estimated Revenues to Fund Adopted Budget	0004	949,520.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	658,433.51

Budget Uses

Expenditure Budget	0002	658,433.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	310,107.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	310,107.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	348,326.05
District Mills	999	13.29
Total Estimated Revenues to Fund Adopted Budget	0004	658,433.51

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 MICROBIRD	2024	47,500.00	0.00	9,500.00	9,500.00
2025 YELLOW THOMAS	2024	77,234.00	0.00	15,446.80	15,446.80
MCI J4500 WHITE 2010	2024	155,650.00	0.00	31,130.00	31,130.00
2010 Collins	2023	37,667.00	7,533.40	7,533.40	7,533.40
2011 Thomas	2023	100,000.00	20,000.00	20,000.00	20,000.00
2012 Thomas	2023	87,667.00	17,533.40	17,533.40	17,533.40
2012 Thomas #2	2023	87,666.00	17,533.20	17,533.20	17,533.20
2017 Starcraft Activity Bus	2023	85,195.00	0.00	17,039.00	17,039.00
2019 2020 Thomas	2023	116,678.00	23,335.60	23,335.60	23,335.60
2021 Thomas	2021	116,604.00	69,962.40	23,320.80	23,320.80
2021 Thomas 341TS	2021	116,604.00	69,962.40	23,320.80	23,320.80
2018 Thomas Built - Propane - 80 Passenger- DEQ paid $21,000	2018	90,949.00	72,758.40	18,189.80	18,189.80
2003 MCI J4500 Activity Bus - 54 Passenger	2017	120,000.00	97,140.50	24,000.00	24,000.00
2006 MCI E4500 Activity Bus - 50 Passanger	2017	160,000.00	126,612.60	32,000.00	32,000.00
2016 Bluebird Bus - 83 Passanger	2016	109,200.00	87,360.00	21,840.00	21,840.00
2013Chevrolet Micro Bird with 4x4 Conversion - 24 Passenger -Sped Bus	2014	74,700.00	46,886.30	14,940.00	14,940.00
2013 Bluebird Bus - 83 Passenger - 1/2 PAID BY DEQ ARRA	2012	52,182.25	41,745.80	10,436.45	10,436.45
2012 Bluebird 83 Passanger 1/2 paid by DEQ	2011	53,067.00	42,453.60	10,613.40	10,613.40
2012 Bluebird Bus 83 Passanger 1/2 paid by DEQ	2011	53,067.00	42,453.60	10,613.40	10,613.40
2006 Bluebird Bus - 84 Passanger	2006	79,673.00	119,509.50	N/A	NA
2004 Bluebird SPED bus 2- wheel drive	2004	65,566.00	98,349.00	N/A	NA
2000 Bluebird Bus	2000	74,682.00	112,023.00	N/A	NA
1999 Bluebird Bus	1999	84,584.00	126,876.00	N/A	NA
Total					348,326.05

13 Tuition Fund

Adopted Budget	0001	276,694.00

Budget Uses

Expenditure Budget	0002	276,694.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	276,694.00
District Mills	999	10.56
Total Estimated Revenues to Fund Adopted Budget	0004	276,694.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,790,684.00

Budget Uses

Expenditure Budget	0002	1,790,684.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	304,379.99
Operating Reserve	0961	304,379.99
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,790,684.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,790,684.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	67,300.00

Budget Uses

Expenditure Budget	0002	67,300.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	50,749.23
Operating Reserve	0961	23,449.23
Unreserved Fund Balance Reappropriated	0970	27,300.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	40,000.00
District Mills	999	1.53
Total Estimated Revenues to Fund Adopted Budget	0004	67,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	111,980.85

Budget Uses

Expenditure Budget	0002	111,980.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	52,104.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	52,104.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	9,876.47
District Tax Levy	1110	50,000.00
District Mills	999	1.91
Total Estimated Revenues to Fund Adopted Budget	0004	111,980.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0731 Corvallis K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	350,490.89

Budget Uses

Expenditure Budget	0002	350,490.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	98,324.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	98,324.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	180,083.00
State - Advanced Opportunity Aid	3770	72,083.12
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	350,490.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

41 Ravalli

Submit ID: 0731-04527405

0731 Corvallis K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	211,117.80

Budget Uses

Expenditure Budget		0002	211,117.80
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	29,207.80
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	29,207.80
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	88,385.88
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	93,524.12	
District Tax Levy		1110	93,524.12
District Mills		999	3.57
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.57
Total Estimated Revenues to Fund Adopted Budget		0004	211,117.80

Budget Report
FY 2025

16 Gallatin

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	20	N/A	2,366,656

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jodi Tietz

(Signature) (Date)

Chairperson, School Trustees: Christopher Kautz

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

16 Gallatin

Submit ID: 0359-70320596

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	183,585.52	19,026.55	10%	10.36%	0.00	106,898.97	76,686.55	32.40
10 Transportation	507.04	0.00	20%	0.00%	507.04	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	9,455.67		N/A		369.56	0.00	9,086.11	3.84
14 Retirement	22,500.00	3,640.26	20%	16.18%	0.00	22,500.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,557.35	0.00	N/A	0.00%	1,408.23	149.12	0.00	0.00
29 Flexibility	593.74	0.00	N/A	0.00%	593.74	0.00	0.00	0.00
61 Building Reserve	149,187.44	0.00	N/A	0.00%	123,987.44	11,629.00	13,571.00	5.73
Total of All Funds	367,386.76	22,666.81			126,866.01	141,177.09	99,343.66	41.97

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

16 Gallatin

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 COTTONWOOD K-8 20

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	82,724.06
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,786.76
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	492.60
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	471.60
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,176.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,058.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	490.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	20
B.	BASE Budget Limit	(II-B)	156,888.08
C.	Maximum Budget Limit	(II-C)	194,260.95
D.	Over-BASE Levy As Submitted on Budget	(II-D)	7,911.80
E.	Adopted Budget	(II-E)	177,550.68

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	161,673.72
H.	Maximum Budget Limit	(II-H)	200,169.11
I.	Highest Budget Without a Vote	(II-I)	169,585.52
J.	Highest Budget	(II-J)	200,169.11
K.	Highest Voted Amount	(II-K)	30,583.59
L.	Amount Approved on Ballot by Voters	(II-L)	14,000.00
M.	Adopted Budget	(II-M)	183,585.52

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		18,358.55
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		668.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	668.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		19,026.55

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		183,585.52
1.	BASE Budget Limit	(V-A1)	161,673.72	
2.	Over-BASE Budget	(V-A2)	21,911.80	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		82,724.06
1.	Direct State Aid Paid By State	(V-B1)	82,724.06	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,786.76
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		492.60
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		471.60
H.	Special Education Allowable Cost Payment	(V-H)		3,176.60
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		908.75
1.	Actual Non-Levy Revenue	(V-J1)	908.75	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		66,113.35
1.	State - Guaranteed Tax Base Aid	(V-L1)	11,338.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	54,774.75	
M.	**Subtotal of BASE Budget Revenue	(V-M)		161,673.72

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		21,911.80
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		21,911.80

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.14
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		9.26
1.	District Property Tax Levy Mills	(V-U1)	9.26	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		32.40

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

16 Gallatin

Submit ID: 0359-70320596

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01 General Fund

Adopted Budget	0001	183,585.52

Budget Uses

Expenditure Budget	0002	183,585.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	82,724.06
Quality Educator	3111	7,786.76
At Risk Student	3112	0.00
Indian Education For All	3113	492.60
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,176.60
Data For Achievement	3116	471.60
State - Guaranteed Tax Base Aid	3120	11,338.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	908.75
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	54,774.75		
Over-BASE Levy	1110(c)	21,911.80		
District Tax Levy			1110	76,686.55
Total Estimated Revenues to Fund Adopted Budget			0004	183,585.52
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	507.04

Budget Uses

Expenditure Budget	0002	507.04
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	507.04
Fund Balance for Budget	TFS48	507.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	507.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	507.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

16 Gallatin

Submit ID: 0359-70320596

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13 Tuition Fund

Adopted Budget	0001	9,455.67

Budget Uses

Expenditure Budget	0002	9,455.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	369.56
Unreserved Fund Balance Reappropriated	0970	369.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,086.11
District Mills	999	3.84
Total Estimated Revenues to Fund Adopted Budget	0004	9,455.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	22,500.00

Budget Uses

Expenditure Budget	0002	22,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,640.26
Operating Reserve	0961	3,640.26
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	22,500.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,557.35

Budget Uses

Expenditure Budget	0002	1,557.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,408.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,408.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	149.12
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,557.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

16 Gallatin

Submit ID: 0359-70320596

0359 Cottonwood Elem

29 Flexibility Fund

Adopted Budget	0001	593.74

Budget Uses

Expenditure Budget	0002	593.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	593.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	593.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	593.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0359 Cottonwood Elem

61 Building Reserve Fund

Adopted Budget		0001	149,187.44

Budget Uses

Expenditure Budget		0002	149,187.44
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	123,987.44
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	123,987.44
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	11,629.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	8,000.00	
Building Reserve Permissive Levy	1110(b)	5,571.00	
District Tax Levy		1110	13,571.00
District Mills		999	5.73
Building Reserve Voted Mills		0134	3.38
Building Reserve Permissive Mills		0135	2.35
Total Estimated Revenues to Fund Adopted Budget		0004	149,187.44

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2017	80,000.00	10	612	56,000.00	8,000.00	8,000.00
Total						8,000.00

Budget Report
FY 2025

21 Hill

0445 Cottonwood Elem

Submit ID: 0445-31001861

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 24	N/A	3,585,494

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Serena Dawson

(Signature) (Date)

Chairperson, School Trustees: Carol Bachini-Wood

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

21 Hill

Submit ID: 0445-31001861

0445 Cottonwood Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	244,913.66	24,491.37	10%	10.00%	30,430.34	112,647.01	101,836.31	28.41
10 Transportation	51,951.15	2,597.56	20%	5.00%	22,449.20	17,107.70	12,394.25	3.46
11 Bus Depreciation Reserve	171,203.29	0.00	N/A	0.00%	157,203.29	0.00	14,000.00	3.90
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	36,365.00	7,273.00	20%	20.00%	13,128.48	23,236.52		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,767.39	0.00	N/A	0.00%	5,598.29	169.10	0.00	0.00
29 Flexibility	19,084.73	0.00	N/A	0.00%	19,084.73	0.00	0.00	0.00
61 Building Reserve	85,076.46	0.00	N/A	0.00%	67,106.46	10,700.41	7,269.59	2.03
Total of All Funds	614,361.68	34,361.93			315,000.79	163,860.74	135,500.15	37.80

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

21 Hill

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0445 Cottonwood Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 COTTONWOOD K-8 24 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	93,993.28
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,346.00
D.	At Risk Student	(I-D)	1,012.88
E.	Indian Education For All	(I-E)	591.12
F.	American Indian Achievement Gap	(I-F)	484.00
G.	Data For Achievement	(I-G)	565.92
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,335.43
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,111.74
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	27
B.	BASE Budget Limit	(II-B)	194,808.69
C.	Maximum Budget Limit	(II-C)	242,818.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	48,755.74
E.	Adopted Budget	(II-E)	243,724.79

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	183,334.86
H.	Maximum Budget Limit	(II-H)	226,946.53
I.	Highest Budget Without a Vote	(II-I)	244,913.66
J.	Highest Budget	(II-J)	244,913.66
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	244,913.66

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		24,491.37
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		30,430.34
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	30,430.34	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		54,921.71

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		244,913.66
1.	BASE Budget Limit	(V-A1)	183,334.86	
2.	Over-BASE Budget	(V-A2)	61,578.80	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		93,993.28
1.	Direct State Aid Paid By State	(V-B1)	93,993.28	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,346.00
D.	At Risk Student	(V-D)		1,012.88
E.	Indian Education For All	(V-E)		591.12
F.	American Indian Achievement Gap	(V-F)		484.00
G.	Data For Achievement	(V-G)		565.92
H.	Special Education Allowable Cost Payment	(V-H)		3,335.43
I.	Remaining Fund Balance Available	(V-I)		30,430.34
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,318.38
1.	Actual Non-Levy Revenue	(V-J1)	3,318.38	
2.	Anticipated Non-Levy Revenue	(V-J2)	1,000.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		41,257.51
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	41,257.51	
M.	**Subtotal of BASE Budget Revenue	(V-M)		183,334.86

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	1,000.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		60,578.80
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		61,578.80

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		11.51
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		16.90
1.	District Property Tax Levy Mills	(V-U1)	16.90	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		28.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

21 Hill

Submit ID: 0445-31001861

0445 Cottonwood Elem

01 General Fund

Adopted Budget	0001	244,913.66

Budget Uses

Expenditure Budget	0002	244,913.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	30,430.34
Direct State Aid	3110	93,993.28
Quality Educator	3111	7,346.00
At Risk Student	3112	1,012.88
Indian Education For All	3113	591.12
American Indian Achievement Gap	3114	484.00
State Special Education Allowable Cost Payment to Districts	3115	3,335.43
Data For Achievement	3116	565.92
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,318.38
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	1,000.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	1,000.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	41,257.51	
Over-BASE Levy	1110(c)	60,578.80	
District Tax Levy		1110	101,836.31
Total Estimated Revenues to Fund Adopted Budget		0004	244,913.66
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	51,951.15

Budget Uses

Expenditure Budget	0002	51,951.15
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,552.45
Contingency	0006	1,555.25
Over-Schedule	0011	34,843.45
Fund Balance for Budget	TFS48	25,046.76
Operating Reserve	0961	2,597.56
Unreserved Fund Balance Reappropriated	0970	22,449.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,553.85
State - On-Schedule Transportation Reimbursement	3210	8,553.85
District Tax Levy	1110	12,394.25
District Mills	999	3.46
Total Estimated Revenues to Fund Adopted Budget	0004	51,951.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

21 Hill

Submit ID: 0445-31001861

0445 Cottonwood Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	171,203.29

Budget Uses

Expenditure Budget	0002	171,203.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	157,203.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	157,203.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	14,000.00
District Mills	999	3.90
Total Estimated Revenues to Fund Adopted Budget	0004	171,203.29

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Ford Microbird	2020	70,000.00	36,400.00	14,000.00	14,000.00
2010 Ford E350 Super Duty	2010	20,131.00	30,196.50	N/A	NA
Total					14,000.00

Budget Report
FY 2025

21 Hill

Submit ID: 0445-31001861

0445 Cottonwood Elem

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	36,365.00

Budget Uses

Expenditure Budget	0002	36,365.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,401.48
Operating Reserve	0961	7,273.00
Unreserved Fund Balance Reappropriated	0970	13,128.48

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	23,236.52
Total Estimated Revenues to Fund Adopted Budget	0004	36,365.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,767.39

Budget Uses

Expenditure Budget	0002	5,767.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,598.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,598.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	169.10
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,767.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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0445 Cottonwood Elem

29 Flexibility Fund

Adopted Budget	0001	19,084.73

Budget Uses

Expenditure Budget	0002	19,084.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,084.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,084.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,084.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

21 Hill

0445 Cottonwood Elem

Submit ID: 0445-31001861

61 Building Reserve Fund

Adopted Budget		0001	85,076.46

Budget Uses

Expenditure Budget		0002	85,076.46
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	67,106.46
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	67,106.46
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	10,700.41
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	7,269.59	
District Tax Levy		1110	7,269.59
District Mills		999	2.03
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.03
Total Estimated Revenues to Fund Adopted Budget		0004	85,076.46

Budget Report
FY 2025

15 Flathead

0316 Creston Elem

Submit ID: 0316-34700396

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 117	N/A	6,028,874

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tammy Bartos

(Signature) (Date)

Chairperson, School Trustees: Jessica Sandven-Sorensen

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

15 Flathead

0316 Creston Elem

Submit ID: 0316-34700396

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	805,028.16	75,912.05	10%	9.43%	0.00	600,488.84	204,539.32	33.93
10 Transportation	71,000.00	14,200.00	20%	20.00%	20,197.59	11,220.55	39,581.86	6.57
11 Bus Depreciation Reserve	117,750.15	0.00	N/A	0.00%	92,420.15	0.00	25,330.00	4.20
13 Tuition	1,601.00		N/A		0.00	0.00	1,601.00	0.27
14 Retirement	124,905.01	24,981.00	20%	20.00%	19,380.89	105,524.12		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,411.02	0.00	N/A	0.00%	3,734.02	677.00	0.00	0.00
29 Flexibility	41,269.97	0.00	N/A	0.00%	41,269.97	0.00	0.00	0.00
61 Building Reserve	138,682.34	0.00	N/A	0.00%	110,042.34	14,821.40	13,818.60	2.29
Total of All Funds	1,304,647.65	115,093.05			287,044.96	732,731.91	284,870.78	47.26

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

15 Flathead

0316 Creston Elem

Submit ID: 0316-34700396

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 CRESTON K-6 117 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	355,599.59
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	40,403.00
D.	At Risk Student	(I-D)	1,962.57
E.	Indian Education For All	(I-E)	2,881.71
F.	American Indian Achievement Gap	(I-F)	968.00
G.	Data For Achievement	(I-G)	2,758.86
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	33,083.30
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,717.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,187.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	124
B.	BASE Budget Limit	(II-B)	764,588.01
C.	Maximum Budget Limit	(II-C)	957,760.63
D.	Over-BASE Levy As Submitted on Budget	(II-D)	71,030.55
E.	Adopted Budget	(II-E)	835,618.56

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	733,997.61
H.	Maximum Budget Limit	(II-H)	916,383.06
I.	Highest Budget Without a Vote	(II-I)	805,028.16
J.	Highest Budget	(II-J)	916,383.06
K.	Highest Voted Amount	(II-K)	111,354.90
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	805,028.16

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		75,912.05
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		75,912.05

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		805,028.16
1.	BASE Budget Limit	(V-A1)	733,997.61	
2.	Over-BASE Budget	(V-A2)	71,030.55	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		355,599.59
1.	Direct State Aid Paid By State	(V-B1)	355,599.59	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		40,403.00
D.	At Risk Student	(V-D)		1,962.57
E.	Indian Education For All	(V-E)		2,881.71
F.	American Indian Achievement Gap	(V-F)		968.00
G.	Data For Achievement	(V-G)		2,758.86
H.	Special Education Allowable Cost Payment	(V-H)		33,083.30
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,639.76
1.	Actual Non-Levy Revenue	(V-J1)	3,639.76	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		292,700.82
1.	State - Guaranteed Tax Base Aid	(V-L1)	159,192.05	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	133,508.77	
M.	**Subtotal of BASE Budget Revenue	(V-M)		733,997.61

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		71,030.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		71,030.55

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.15
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		11.78
1.	District Property Tax Levy Mills	(V-U1)	11.78	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		33.93

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

15 Flathead

0316 Creston Elem

Submit ID: 0316-34700396

01 General Fund

Adopted Budget	0001	805,028.16

Budget Uses

Expenditure Budget	0002	805,028.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	355,599.59
Quality Educator	3111	40,403.00
At Risk Student	3112	1,962.57
Indian Education For All	3113	2,881.71
American Indian Achievement Gap	3114	968.00
State Special Education Allowable Cost Payment to Districts	3115	33,083.30
Data For Achievement	3116	2,758.86
State - Guaranteed Tax Base Aid	3120	159,192.05

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,639.76
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	133,508.77		
Over-BASE Levy	1110(c)	71,030.55		
District Tax Levy			1110	204,539.32
Total Estimated Revenues to Fund Adopted Budget			0004	805,028.16
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	71,000.00

Budget Uses

Expenditure Budget	0002	71,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,382.32
Contingency	0006	938.23
Over-Schedule	0011	60,679.45
Fund Balance for Budget	TFS48	34,397.59
Operating Reserve	0961	14,200.00
Unreserved Fund Balance Reappropriated	0970	20,197.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	900.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,160.27
State - On-Schedule Transportation Reimbursement	3210	5,160.28
District Tax Levy	1110	39,581.86
District Mills	999	6.57
Total Estimated Revenues to Fund Adopted Budget	0004	71,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	117,750.15

Budget Uses

Expenditure Budget	0002	117,750.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	92,420.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	92,420.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	25,330.00
District Mills	999	4.20
Total Estimated Revenues to Fund Adopted Budget	0004	117,750.15

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 GMC Acadia	2021	28,183.00	11,273.20	5,636.60	0.00
2021 Blue Bird Bus	2020	126,650.00	75,990.00	25,330.00	25,330.00
Total					25,330.00

13 Tuition Fund

Adopted Budget	0001	1,601.00

Budget Uses

Expenditure Budget	0002	1,601.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,601.00
District Mills	999	0.27
Total Estimated Revenues to Fund Adopted Budget	0004	1,601.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	124,905.01

Budget Uses

Expenditure Budget	0002	124,905.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44,361.89
Operating Reserve	0961	24,981.00
Unreserved Fund Balance Reappropriated	0970	19,380.89

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	105,524.12
Total Estimated Revenues to Fund Adopted Budget	0004	124,905.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,411.02

Budget Uses

Expenditure Budget	0002	4,411.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,734.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,734.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	677.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,411.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	41,269.97

Budget Uses

Expenditure Budget	0002	41,269.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,269.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,269.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	41,269.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
15 Flathead

0316 Creston Elem

Submit ID: 0316-34700396

61 Building Reserve Fund

Adopted Budget		0001	138,682.34

Budget Uses

Expenditure Budget		0002	138,682.34
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	110,042.34
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	110,042.34
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	14,821.40
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,818.60	
District Tax Levy		1110	13,818.60
District Mills		999	2.29
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.29
Total Estimated Revenues to Fund Adopted Budget		0004	138,682.34

Budget Report
FY 2025

43 Roosevelt

0777 Culbertson Elem

Submit ID: 0777-19498531

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 199	N/A	9,733,581

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 43 Roosevelt	189	N/A	8,257,545
Non-located - 42 Richland	10	N/A	1,476,036

The final budget is approved as set forth in this document.

Certification

District Clerk: Lora Finnicum

(Signature) (Date)

Chairperson, School Trustees: Mark Colvin

(Signature) (Date)

County Superintendent: Laurie Evans

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

43 Roosevelt

0777 Culbertson Elem

Submit ID: 0777-19498531

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,691,420.00	169,474.50	10%	10.02%	56,051.40	1,129,097.62	506,270.98	52.00
10 Transportation	360,000.00	72,000.00	20%	20.00%	3,693.62	115,596.93	240,709.45	24.73
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	340,000.00	68,000.00	20%	20.00%	59,550.74	280,449.26		
17 Adult Education	12,000.00	4,200.00	35%	35.00%	1,837.97	0.00	10,162.03	1.04
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,253.54	0.00	N/A	0.00%	11.91	1,241.63	0.00	0.00
29 Flexibility	675,000.00	0.00	N/A	0.00%	0.00	675,000.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	3,079,673.54	313,674.50			121,145.64	2,201,385.44	757,142.46	77.77

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

43 Roosevelt

0777 Culbertson Elem

Submit ID: 0777-19498531

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CULBERTSON K-6	156	*
M1	CULBERTSON 7-8	43	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	672,796.91
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	66,389.48
D.	At Risk Student	(I-D)	6,483.08
E.	Indian Education For All	(I-E)	4,901.37
F.	American Indian Achievement Gap	(I-F)	12,584.00
G.	Data For Achievement	(I-G)	4,692.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	30,654.19
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,217.42
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,009.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	200
B.	BASE Budget Limit	(II-B)	1,330,821.98
C.	Maximum Budget Limit	(II-C)	1,649,342.63
D.	Over-BASE Levy As Submitted on Budget	(II-D)	332,379.09
E.	Adopted Budget	(II-E)	1,677,345.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,346,163.98
H.	Maximum Budget Limit	(II-H)	1,671,714.65
I.	Highest Budget Without a Vote	(II-I)	1,691,420.86
J.	Highest Budget	(II-J)	1,691,420.86
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,691,420.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		169,142.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		332.50
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	332.50	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		56,051.40
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	421.68	
2.	Remaining Fund Balance Available (970b)	(III-D2)	55,629.72	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		225,525.90

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,691,420.00
1.	BASE Budget Limit	(V-A1)	1,346,163.98	
2.	Over-BASE Budget	(V-A2)	345,256.02	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		672,796.91
1.	Direct State Aid Paid By State	(V-B1)	672,796.91	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		66,389.48
D.	At Risk Student	(V-D)		6,483.08
E.	Indian Education For All	(V-E)		4,901.37
F.	American Indian Achievement Gap	(V-F)		12,584.00
G.	Data For Achievement	(V-G)		4,692.42
H.	Special Education Allowable Cost Payment	(V-H)		30,654.19
I.	Remaining Fund Balance Available	(V-I)		55,629.72
J.	Non-Levy Revenue and Funding Sources	(V-J)		84,857.29
1.	Actual Non-Levy Revenue	(V-J1)	3,934.56	
2.	Anticipated Non-Levy Revenue	(V-J2)	80,922.73	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		407,175.52
1.	State - Guaranteed Tax Base Aid	(V-L1)	232,861.10	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	174,314.42	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,346,163.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		13,299.46
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	421.68	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	12,877.78	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		331,956.56
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		345,256.02

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		17.90
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		34.10
1.	District Property Tax Levy Mills	(V-U1)	34.10	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

43 Roosevelt

0777 Culbertson Elem

Submit ID: 0777-19498531

01 General Fund

Adopted Budget	0001	1,691,420.00

Budget Uses

Expenditure Budget	0002	1,691,420.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	56,051.40
Direct State Aid	3110	672,796.91
Quality Educator	3111	66,389.48
At Risk Student	3112	6,483.08
Indian Education For All	3113	4,901.37
American Indian Achievement Gap	3114	12,584.00
State Special Education Allowable Cost Payment to Districts	3115	30,654.19
Data For Achievement	3116	4,692.42
State - Guaranteed Tax Base Aid	3120	232,861.10

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,426.89
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	387.67
Rentals	1910	1,120.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	80,922.73
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	12,877.78
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	174,314.42		
Over-BASE Levy	1110(c)	331,956.56		
District Tax Levy			1110	506,270.98
Total Estimated Revenues to Fund Adopted Budget			0004	1,691,420.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	360,000.00

Budget Uses

Expenditure Budget	0002	360,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	103,269.94
Contingency	0006	10,326.99
Over-Schedule	0011	246,403.07
Fund Balance for Budget	TFS48	75,693.62
Operating Reserve	0961	72,000.00
Unreserved Fund Balance Reappropriated	0970	3,693.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	56,798.46
State - On-Schedule Transportation Reimbursement	3210	56,798.47
District Tax Levy	1110	240,709.45
District Mills	999	24.73
Total Estimated Revenues to Fund Adopted Budget	0004	360,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

43 Roosevelt

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14 Retirement Fund

Adopted Budget	0001	340,000.00

Budget Uses

Expenditure Budget	0002	340,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	127,550.74
Operating Reserve	0961	68,000.00
Unreserved Fund Balance Reappropriated	0970	59,550.74

Estimated Funding Sources

Interest Earnings	1510	2,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	277,949.26
Total Estimated Revenues to Fund Adopted Budget	0004	340,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,037.97
Operating Reserve	0961	4,200.00
Unreserved Fund Balance Reappropriated	0970	1,837.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,162.03
District Mills	999	1.04
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,253.54

Budget Uses

Expenditure Budget	0002	1,253.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,241.63
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,253.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

43 Roosevelt

0777 Culbertson Elem

Submit ID: 0777-19498531

29 Flexibility Fund

Adopted Budget	0001	675,000.00

Budget Uses

Expenditure Budget	0002	675,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	675,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	675,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

43 Roosevelt

0777 Culbertson Elem

Submit ID: 0777-19498531

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

43 Roosevelt

0777 Culbertson Elem

Submit ID: 0777-19498531

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2025

43 Roosevelt

0778 Culbertson H S

Submit ID: 0778-51178115

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	93	8,233,762

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lora Finnicum

(Signature) (Date)

Chairperson, School Trustees: Mark Colvin

(Signature) (Date)

County Superintendent: Laurie Evans

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

43 Roosevelt

0778 Culbertson H S

Submit ID: 0778-51178115

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,202,676.00	120,460.27	10%	10.02%	29,060.05	827,110.89	346,505.06	42.08
10 Transportation	245,000.00	29,401.30	20%	12.00%	0.00	80,855.36	164,144.64	19.94
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	230,000.00	46,000.00	20%	20.00%	53,537.72	176,462.28		
17 Adult Education	12,000.00	4,200.00	35%	35.00%	1,844.87	0.00	10,155.13	1.23
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	886.35	0.00	N/A	0.00%	12.86	873.49	0.00	0.00
29 Flexibility	3.06	0.00	N/A	0.00%	3.06	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,690,565.41	200,061.57			84,458.56	1,085,302.02	520,804.83	63.25

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

43 Roosevelt

Submit ID: 0778-51178115

0778 Culbertson H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CULBERTSON HS 9-12 93

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	492,872.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	30,945.03
D.	At Risk Student	(I-D)	2,016.19
E.	Indian Education For All	(I-E)	2,290.59
F.	American Indian Achievement Gap	(I-F)	4,840.00
G.	Data For Achievement	(I-G)	2,192.94
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	14,771.19
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,923.42
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	23,025.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	99
B.	BASE Budget Limit	(II-B)	962,415.22
C.	Maximum Budget Limit	(II-C)	1,198,071.95
D.	Over-BASE Levy As Submitted on Budget	(II-D)	235,655.78
E.	Adopted Budget	(II-E)	1,198,071.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	947,032.18
H.	Maximum Budget Limit	(II-H)	1,179,373.55
I.	Highest Budget Without a Vote	(II-I)	1,202,676.89
J.	Highest Budget	(II-J)	1,202,676.89
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,202,676.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			120,267.60
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			192.67
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	192.67		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			29,060.05
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	29,060.05		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			149,520.32

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			1,202,676.00
	1. BASE Budget Limit	(V-A1)	947,032.18		
	2. Over-BASE Budget	(V-A2)	255,643.82		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			492,872.48
	1. Direct State Aid Paid By State	(V-B1)	492,872.48		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			30,945.03
D.	At Risk Student	(V-D)			2,016.19
E.	Indian Education For All	(V-E)			2,290.59
F.	American Indian Achievement Gap	(V-F)			4,840.00
G.	Data For Achievement	(V-G)			2,192.94
H.	Special Education Allowable Cost Payment	(V-H)			14,771.19
I.	Remaining Fund Balance Available	(V-I)			29,060.05
J.	Non-Levy Revenue and Funding Sources	(V-J)			23,216.72
	1. Actual Non-Levy Revenue	(V-J1)	2,066.01		
	2. Anticipated Non-Levy Revenue	(V-J2)	21,150.71		
	3. TIF Applied To BASE Budget	(V-J3)	0.00		
	4. Excess Levy BASE	(V-J4)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Levy Requirements	(V-L)			344,826.99
	1. State - Guaranteed Tax Base Aid	(V-L1)	253,965.75		
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	90,861.24		
M.	**Subtotal of BASE Budget Revenue	(V-M)			947,032.18

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Tuition	(V-O2)	0.00		

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		255,643.82
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		255,643.82

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		11.03
U.	Over-BASE Mills	(V-U)		31.05
1.	District Property Tax Levy Mills	(V-U1)	31.05	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.08

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

43 Roosevelt

0778 Culbertson H S

Submit ID: 0778-51178115

01 General Fund

Adopted Budget	0001	1,202,676.00

Budget Uses

Expenditure Budget	0002	1,202,676.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	29,060.05
Direct State Aid	3110	492,872.48
Quality Educator	3111	30,945.03
At Risk Student	3112	2,016.19
Indian Education For All	3113	2,290.59
American Indian Achievement Gap	3114	4,840.00
State Special Education Allowable Cost Payment to Districts	3115	14,771.19
Data For Achievement	3116	2,192.94
State - Guaranteed Tax Base Aid	3120	253,965.75

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,603.46
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	462.55
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	21,150.71
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	90,861.24		
Over-BASE Levy	1110(c)	255,643.82		
District Tax Levy			1110	346,505.06
Total Estimated Revenues to Fund Adopted Budget			0004	1,202,676.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	245,000.00

Budget Uses

Expenditure Budget	0002	245,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	71,686.69
Contingency	0006	7,168.67
Over-Schedule	0011	166,144.64
Fund Balance for Budget	TFS48	29,401.30
Operating Reserve	0961	29,401.30
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	39,427.68
State - On-Schedule Transportation Reimbursement	3210	39,427.68
District Tax Levy	1110	164,144.64
District Mills	999	19.94
Total Estimated Revenues to Fund Adopted Budget	0004	245,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	230,000.00

Budget Uses

Expenditure Budget	0002	230,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	99,537.72
Operating Reserve	0961	46,000.00
Unreserved Fund Balance Reappropriated	0970	53,537.72

Estimated Funding Sources

Interest Earnings	1510	2,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	173,962.28
Total Estimated Revenues to Fund Adopted Budget	0004	230,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,044.87
Operating Reserve	0961	4,200.00
Unreserved Fund Balance Reappropriated	0970	1,844.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,155.13
District Mills	999	1.23
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	886.35

Budget Uses

Expenditure Budget	0002	886.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	873.49
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	886.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

43 Roosevelt

0778 Culbertson H S

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29 Flexibility Fund

Adopted Budget	0001	3.06

Budget Uses

Expenditure Budget	0002	3.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

43 Roosevelt

0778 Culbertson H S

Submit ID: 0778-51178115

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2025

09 Custer

Submit ID: 0192-16172192

0192 Custer County H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	507	26,136,625

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lenore Bricco

(Signature) (Date)

Chairperson, School Trustees: David Fiechtner

(Signature) (Date)

County Superintendent: Carla Begger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

09 Custer

0192 Custer County H S

Submit ID: 0192-16172192

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,829,241.60	815,018.48	10%	16.88%	359.38	3,528,953.28	1,299,928.94	49.73
10 Transportation	82,400.00	16,480.00	20%	20.00%	9,642.43	33,379.50	39,378.07	1.51
11 Bus Depreciation Reserve	225,536.51	0.00	N/A	0.00%	162,516.51	2,500.00	60,520.00	2.32
13 Tuition	65,000.00		N/A		14,514.74	0.00	50,485.26	1.93
14 Retirement	800,000.00	160,000.00	20%	20.00%	286,688.60	513,311.40		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	189,592.80	40,000.00	N/A	21.10%	146,053.74	3,539.06	40,000.00	1.53
29 Flexibility	153,920.15	0.00	N/A	0.00%	110,630.69	43,289.46	0.00	0.00
61 Building Reserve	717,834.08	0.00	N/A	0.00%	546,624.08	45,600.00	125,610.00	4.81
Total of All Funds	7,063,525.14	1,031,498.48			1,277,030.17	4,170,572.70	1,615,922.27	61.83

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

09 Custer

Submit ID: 0192-16172192

0192 Custer County H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CUSTER CO HS 9-12 507 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,959,503.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	131,750.51
D.	At Risk Student	(I-D)	10,968.40
E.	Indian Education For All	(I-E)	12,487.41
F.	American Indian Achievement Gap	(I-F)	2,662.00
G.	Data For Achievement	(I-G)	11,955.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	114,471.43
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	97,615.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	511
B.	BASE Budget Limit	(II-B)	3,756,637.95
C.	Maximum Budget Limit	(II-C)	4,676,098.61
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,027,463.60
E.	Adopted Budget	(II-E)	4,784,101.55

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,837,024.58
H.	Maximum Budget Limit	(II-H)	4,782,442.74
I.	Highest Budget Without a Vote	(II-I)	4,829,241.60
J.	Highest Budget	(II-J)	4,829,241.60
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,829,241.60

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		482,924.16
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		332,094.32
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	332,094.32	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		359.38
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	359.38	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		815,377.86

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,829,241.60
1.	BASE Budget Limit	(V-A1)	3,837,024.58	
2.	Over-BASE Budget	(V-A2)	992,217.02	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,959,503.40
1.	Direct State Aid Paid By State	(V-B1)	1,959,503.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		131,750.51
D.	At Risk Student	(V-D)		10,968.40
E.	Indian Education For All	(V-E)		12,487.41
F.	American Indian Achievement Gap	(V-F)		2,662.00
G.	Data For Achievement	(V-G)		11,955.06
H.	Special Education Allowable Cost Payment	(V-H)		114,471.43
I.	Remaining Fund Balance Available	(V-I)		359.38
J.	Non-Levy Revenue and Funding Sources	(V-J)		136,226.52
1.	Actual Non-Levy Revenue	(V-J1)	136,226.52	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,456,640.47
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,148,928.55	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	307,711.92	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,837,024.58

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		992,217.02
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		992,217.02

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		11.77
U.	Over-BASE Mills	(V-U)		37.96
1.	District Property Tax Levy Mills	(V-U1)	37.96	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.73

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

09 Custer

0192 Custer County H S

Submit ID: 0192-16172192

01 General Fund

Adopted Budget	0001	4,829,241.60

Budget Uses

Expenditure Budget	0002	4,829,241.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	359.38
Direct State Aid	3110	1,959,503.40
Quality Educator	3111	131,750.51
At Risk Student	3112	10,968.40
Indian Education For All	3113	12,487.41
American Indian Achievement Gap	3114	2,662.00
State Special Education Allowable Cost Payment to Districts	3115	114,471.43
Data For Achievement	3116	11,955.06
State - Guaranteed Tax Base Aid	3120	1,148,928.55

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	136,226.52
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	307,711.92		
Over-BASE Levy	1110(c)	992,217.02		
District Tax Levy			1110	1,299,928.94
Total Estimated Revenues to Fund Adopted Budget			0004	4,829,241.60
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	82,400.00

Budget Uses

Expenditure Budget	0002	82,400.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,345.00
Contingency	0006	3,034.50
Over-Schedule	0011	49,020.50
Fund Balance for Budget	TFS48	26,122.43
Operating Reserve	0961	16,480.00
Unreserved Fund Balance Reappropriated	0970	9,642.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,689.75
State - On-Schedule Transportation Reimbursement	3210	16,689.75
District Tax Levy	1110	39,378.07
District Mills	999	1.51
Total Estimated Revenues to Fund Adopted Budget	0004	82,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

09 Custer

0192 Custer County H S

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	225,536.51

Budget Uses

Expenditure Budget	0002	225,536.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	162,516.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	162,516.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	60,520.00
District Mills	999	2.32
Total Estimated Revenues to Fund Adopted Budget	0004	225,536.51

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 FREIGHTLINER BUS	2023	228,880.00	45,776.00	45,776.00	45,776.00
2022 INTEGRATED CE S BUS	2021	8,970.00	5,382.00	1,794.00	1,794.00
ACT. BUS 2006 MCI	2017	129,500.00	181,300.00	25,900.00	12,950.00
ACT BUS 2001 MCI	2012	74,700.00	112,050.00	N/A	NA
ACT BUS 99 MCI	2008	135,900.00	203,850.00	N/A	NA
BUS - 95 INTL	2002	14,000.00	21,000.00	N/A	NA
BUS E - 88 MCI	1998	115,000.00	172,500.00	N/A	NA
Total					60,520.00

13 Tuition Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,514.74
Unreserved Fund Balance Reappropriated	0970	14,514.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	50,485.26
District Mills	999	1.93
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

09 Custer

0192 Custer County H S

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14 Retirement Fund

Adopted Budget	0001	800,000.00

Budget Uses

Expenditure Budget	0002	800,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	446,688.60
Operating Reserve	0961	160,000.00
Unreserved Fund Balance Reappropriated	0970	286,688.60

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	513,311.40
Total Estimated Revenues to Fund Adopted Budget	0004	800,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	189,592.80

Budget Uses

Expenditure Budget	0002	189,592.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	186,053.74
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	146,053.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,539.06
District Tax Levy	1110	40,000.00
District Mills	999	1.53
Total Estimated Revenues to Fund Adopted Budget	0004	189,592.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	153,920.15

Budget Uses

Expenditure Budget	0002	153,920.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	110,630.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	110,630.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	43,289.46
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	153,920.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

09 Custer

Submit ID: 0192-16172192

0192 Custer County H S

61 Building Reserve Fund

Adopted Budget		0001	717,834.08

Budget Uses

Expenditure Budget		0002	717,834.08
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	546,624.08
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	546,624.08
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	45,600.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
Building Reserve Permissive Levy	1110(b)	25,610.00	
District Tax Levy		1110	125,610.00
District Mills		999	4.81
Building Reserve Voted Mills		0134	3.83
Building Reserve Permissive Mills		0135	0.98
Total Estimated Revenues to Fund Adopted Budget		0004	717,834.08

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	1,000,000.00	10	612	800,000.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2025

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-90438326

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB				Taxable Valuation
	EL		HS		
District:	*	68	*	38	2,217,794

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Marynell Perrin

(Signature) (Date)

Chairperson, School Trustees: Toby Abel

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-90438326

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,410,425.82	119,373.55	10%	8.46%	0.00	1,056,469.18	353,956.64	159.54
10 Transportation	225,000.00	22,586.74	20%	10.04%	0.00	35,200.00	189,800.00	85.58
11 Bus Depreciation Reserve	191,835.28	0.00	N/A	0.00%	139,174.22	0.00	52,661.06	23.74
13 Tuition	71,615.00		N/A		44,261.57	0.00	27,353.43	12.33
14 Retirement	215,000.00	43,000.00	20%	20.00%	3,245.33	211,754.67		
17 Adult Education	5,212.69	0.00	35%	0.00%	5,212.69	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,180.26	0.00	N/A	0.00%	2,135.15	1,045.11	0.00	0.00
29 Flexibility	4.88	0.00	N/A	0.00%	4.88	0.00	0.00	0.00
61 Building Reserve	63,650.00	0.00	N/A	0.00%	0.00	34,050.00	29,600.00	13.35
Total of All Funds	2,185,923.93	184,960.29			194,033.84	1,338,518.96	653,371.13	294.54

50 Debt Service **Tax Jurisdiction**								
Series 2017EL	70,883.34	10,000.00	20-9-438	14.11%	7,961.77	0.00	62,921.57	28.37
Series 2017HS	141,516.66	0.00	20-9-438	0.00%	0.00	0.00	141,516.66	63.81

Budget Report
FY 2025

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-90438326

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CUSTER K-6	52 *
M1	CUSTER 7-8	16 *
H1	CUSTER HS 9-12	38 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	578,424.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	46,720.56
D.	At Risk Student	(I-D)	3,360.95
E.	Indian Education For All	(I-E)	2,610.78
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	2,499.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	28,935.58
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,870.48
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,635.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	16,405.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	115
B.	BASE Budget Limit	(II-B)	1,137,851.91
C.	Maximum Budget Limit	(II-C)	1,415,174.20
D.	Over-BASE Levy As Submitted on Budget	(II-D)	277,321.80
E.	Adopted Budget	(II-E)	1,415,173.71

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,133,104.02
H.	Maximum Budget Limit	(II-H)	1,412,190.71
I.	Highest Budget Without a Vote	(II-I)	1,410,425.82
J.	Highest Budget	(II-J)	1,422,794.57
K.	Highest Voted Amount	(II-K)	12,368.75
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,410,425.82

Budget Report
FY 2025

56 Yellowstone

Submit ID: 0975-90438326

0975 Custer K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			119,373.55
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			119,373.55

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	18,508.58	10,427.00	28,935.58
B.	Special Education RSBG to Coop	3,229.34	1,641.14	4,870.48
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	8,695.17	4,827.26	13,522.42

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	456,838.80	306,498.50	763,337.30
		633,729.80	660,285.50	1,294,015.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	223,706.62	233,080.78	456,787.40
H.	Special Education in BASE@40%	8,695.17	4,827.26	13,522.42
I.	Subsidized BASE Amount	232,401.79	237,908.04	470,309.82
J.	Subsidized BASE Ratio	49%	51%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,410,425.82
	1. BASE Budget Limit	(V-A1)	1,133,104.02	
	2. Over-BASE Budget	(V-A2)	277,321.80	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		578,424.84
	1. Direct State Aid Paid By State	(V-B1)	578,424.84	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		46,720.56
D.	At Risk Student	(V-D)		3,360.95
E.	Indian Education For All	(V-E)		2,610.78
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		2,499.48

H.	Special Education Allowable Cost Payment	(V-H)		28,935.58
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		22,834.99
1.	Actual Non-Levy Revenue	(V-J1)	22,834.99	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		447,474.84
1.	State - Guaranteed Tax Base Aid	(V-L1)	370,840.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	76,634.84	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,133,104.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		277,321.80
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		277,321.80

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.25
T.	BASE Mills - High School	(V-T)		12.25
U.	Over-BASE Mills	(V-U)		125.04
1.	District Property Tax Levy Mills	(V-U1)	125.04	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		159.54

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

56 Yellowstone

Submit ID: 0975-90438326

0975 Custer K-12 Schools

01 General Fund

Adopted Budget	0001	1,410,425.82

Budget Uses

Expenditure Budget	0002	1,410,425.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	578,424.84
Quality Educator	3111	46,720.56
At Risk Student	3112	3,360.95
Indian Education For All	3113	2,610.78
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	28,935.58
Data For Achievement	3116	2,499.48
State - Guaranteed Tax Base Aid	3120	370,840.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	689.48
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	22,145.51
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	76,634.84		
Over-BASE Levy	1110(c)	277,321.80		
District Tax Levy			1110	353,956.64
Total Estimated Revenues to Fund Adopted Budget			0004	1,410,425.82
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	32,000.00
Contingency	0006	3,200.00
Over-Schedule	0011	189,800.00
Fund Balance for Budget	TFS48	22,586.74
Operating Reserve	0961	22,586.74
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,600.00
State - On-Schedule Transportation Reimbursement	3210	17,600.00
District Tax Levy	1110	189,800.00
District Mills	999	85.58
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	191,835.28

Budget Uses

Expenditure Budget	0002	191,835.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	139,174.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	139,174.22
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	52,661.06
District Mills	999	23.74
Total Estimated Revenues to Fund Adopted Budget	0004	191,835.28

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2004 Setra Cruiser	2023	34,284.00	2,177.50	6,856.80	2,177.50
2023 International	2023	111,728.00	11,172.50	22,345.60	13,966.06
2021 Thomas	2021	100,890.00	30,375.00	20,178.00	12,611.25
2019 THOMAS	2020	101,250.00	34,646.00	20,250.00	12,656.25
Blue Bird 2018	2018	90,000.00	108,000.00	18,000.00	11,250.00
2016 Blue Bird BB Conventional	2016	89,000.00	133,500.00	N/A	NA
2014 Bluebird	2014	83,500.00	125,250.00	N/A	NA
2010 CHEVY MICRO BUS	2011	49,500.00	74,250.00	N/A	NA
2009 International Maxx Force	2008	79,763.30	119,644.95	N/A	NA
Total					52,661.06

Budget Report
FY 2025

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-90438326

13 Tuition Fund

Adopted Budget	0001	71,615.00

Budget Uses

Expenditure Budget	0002	71,615.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44,261.57
Unreserved Fund Balance Reappropriated	0970	44,261.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	27,353.43
District Mills	999	12.33
Total Estimated Revenues to Fund Adopted Budget	0004	71,615.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-90438326

14 Retirement Fund

Adopted Budget	0001	215,000.00

Budget Uses

Expenditure Budget	0002	215,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,245.33
Operating Reserve	0961	43,000.00
Unreserved Fund Balance Reappropriated	0970	3,245.33

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	211,754.67
Total Estimated Revenues to Fund Adopted Budget	0004	215,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,212.69

Budget Uses

Expenditure Budget	0002	5,212.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,212.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,212.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,212.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,180.26

Budget Uses

Expenditure Budget	0002	3,180.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,135.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,135.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,045.11
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,180.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	4.88

Budget Uses

Expenditure Budget	0002	4.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-90438326

50 Debt Service Fund

Series 2017EL

Taxable Value		2,217,794.00
Adopted Budget	0001	70,883.34

Budget Uses

Expenditure Budget	0002	70,883.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,961.77
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	7,961.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	62,921.57
Jurisdiction Mills	999	28.37
Total Estimated Revenues to Fund Adopted Budget	0004	70,883.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	08/15/2017	06/30/2037	1,000,000.00	673,333.33	45,000.00	25,633.34	250.00
Total Bond Requirements							70,883.34
Total Debt Service Requirements						0002	70,883.34

Budget Report
FY 2025

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-90438326

Series 2017HS

Taxable Value		2,217,794.00
Adopted Budget	0001	141,516.66

Budget Uses

Expenditure Budget	0002	141,516.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	141,516.66
Jurisdiction Mills	999	63.81
Total Estimated Revenues to Fund Adopted Budget	0004	141,516.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	08/15/2017	06/30/2037	2,000,000.00	1,346,666.67	90,000.00	51,266.66	250.00

Total Bond Requirements		141,516.66
Total Debt Service Requirements	0002	141,516.66

Budget Report
FY 2025

56 Yellowstone

0975 Custer K-12 Schools

Submit ID: 0975-90438326

61 Building Reserve Fund

Adopted Budget		0001	63,650.00

Budget Uses

Expenditure Budget		0002	63,650.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	34,050.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	21,000.00	
Building Reserve Permissive Levy	1110(b)	8,600.00	
District Tax Levy		1110	29,600.00
District Mills		999	13.35
Building Reserve Voted Mills		0134	9.47
Building Reserve Permissive Mills		0135	3.88
Total Estimated Revenues to Fund Adopted Budget		0004	63,650.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	210,000.00	10	612	168,000.00	21,000.00	21,000.00
Total						21,000.00

Budget Report
FY 2025

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-00750853

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 566	N/A	20,974,805

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Linsey Milender

(Signature) (Date)

Chairperson, School Trustees: Doug Ray

(Signature) (Date)

County Superintendent: Lester Johnson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-00750853

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,662,132.27	51,453.87	10%	1.10%	0.00	3,250,032.61	1,412,099.66	67.34
10 Transportation	335,000.00	34,516.69	20%	10.30%	0.00	97,765.47	237,234.53	11.31
11 Bus Depreciation Reserve	770,871.13	0.00	N/A	0.00%	662,083.23	0.00	108,787.90	5.19
13 Tuition	2,000.00		N/A		2,929.13	0.00	0.00	0.00
14 Retirement	750,000.00	150,000.00	20%	20.00%	4,170.73	745,829.27		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	66,385.74	0.00	N/A	0.00%	0.00	3,461.32	62,924.42	3.00
29 Flexibility	703,300.92	0.00	N/A	0.00%	703,300.92	0.00	0.00	0.00
61 Building Reserve	77,922.35	0.00	N/A	0.00%	2.35	36,742.96	41,177.04	1.96
Total of All Funds	7,367,612.41	235,970.56			1,372,486.36	4,133,831.63	1,862,223.55	88.80

50 Debt Service **Tax Jurisdiction**								
0402	186,713.76	0.00	20-9-438	0.00%	48,521.92	0.00	138,191.84	6.59

Budget Report
FY 2025

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-00750853

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	CUT BANK K-8	445 *
M1	CUT BANK 7-8	121 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,769,152.69
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	158,085.92
D.	At Risk Student	(I-D)	30,858.18
E.	Indian Education For All	(I-E)	13,940.58
F.	American Indian Achievement Gap	(I-F)	61,952.00
G.	Data For Achievement	(I-G)	13,346.28
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	211,812.65
I.	State Special Education Related-Services Payment To Coop	(I-I)	29,381.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	41,232.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	572
B.	BASE Budget Limit	(II-B)	3,702,152.76
C.	Maximum Budget Limit	(II-C)	4,609,215.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	907,063.16
E.	Adopted Budget	(II-E)	4,609,215.92

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,752,742.15
H.	Maximum Budget Limit	(II-H)	4,689,025.96
I.	Highest Budget Without a Vote	(II-I)	4,662,132.27
J.	Highest Budget	(II-J)	4,689,025.96
K.	Highest Voted Amount	(II-K)	26,893.69
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,662,132.27

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		51,453.87
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		51,453.87

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,662,132.27
1.	BASE Budget Limit	(V-A1)	3,752,742.15	
2.	Over-BASE Budget	(V-A2)	909,390.12	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,769,152.69
1.	Direct State Aid Paid By State	(V-B1)	1,769,152.69	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		158,085.92
D.	At Risk Student	(V-D)		30,858.18
E.	Indian Education For All	(V-E)		13,940.58
F.	American Indian Achievement Gap	(V-F)		61,952.00
G.	Data For Achievement	(V-G)		13,346.28
H.	Special Education Allowable Cost Payment	(V-H)		211,812.65
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,140.95
1.	Actual Non-Levy Revenue	(V-J1)	2,140.95	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,491,452.90
1.	State - Guaranteed Tax Base Aid	(V-L1)	988,743.36	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	502,709.54	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,752,742.15

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		909,390.12
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		909,390.12

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.98
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		43.36
1.	District Property Tax Levy Mills	(V-U1)	43.36	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		67.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-00750853

01 General Fund

Adopted Budget	0001	4,662,132.27

Budget Uses

Expenditure Budget	0002	4,662,132.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,769,152.69
Quality Educator	3111	158,085.92
At Risk Student	3112	30,858.18
Indian Education For All	3113	13,940.58
American Indian Achievement Gap	3114	61,952.00
State Special Education Allowable Cost Payment to Districts	3115	211,812.65
Data For Achievement	3116	13,346.28
State - Guaranteed Tax Base Aid	3120	988,743.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,640.95
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	500.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	502,709.54		
Over-BASE Levy	1110(c)	909,390.12		
District Tax Levy			1110	1,412,099.66
Total Estimated Revenues to Fund Adopted Budget			0004	4,662,132.27
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	335,000.00

Budget Uses

Expenditure Budget	0002	335,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	88,877.70
Contingency	0006	8,887.77
Over-Schedule	0011	237,234.53
Fund Balance for Budget	TFS48	34,516.69
Operating Reserve	0961	34,516.69
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	48,882.73
State - On-Schedule Transportation Reimbursement	3210	48,882.74
District Tax Levy	1110	237,234.53
District Mills	999	11.31
Total Estimated Revenues to Fund Adopted Budget	0004	335,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	770,871.13

Budget Uses

Expenditure Budget	0002	770,871.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	662,083.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	662,083.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	108,787.90
District Mills	999	5.19
Total Estimated Revenues to Fund Adopted Budget	0004	770,871.13

Budget Report
FY 2025

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-00750853

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
1T88W9D23S1221654	2024	79,168.00	0.00	15,833.60	15,833.60
4687	2023	67,950.00	13,590.00	13,590.00	13,590.00
2022 BUS 1BABJCSA2NF383399	2022	67,950.00	27,180.00	13,590.00	13,590.00
2022 CAMERA SYSTEM	2022	4,154.09	1,661.64	830.82	830.82
2015 BLUEBIRD SCHOOL BUS	2021	67,050.00	40,230.00	13,410.00	13,410.00
2021 RADIOS	2021	4,337.84	2,602.71	867.57	867.57
3 SYSTEMS 12 CAMERAS 2020	2020	12,429.54	9,943.64	2,485.91	2,485.91
6579	2020	65,850.00	52,680.00	13,170.00	13,170.00
3304	2019	110,850.00	110,850.00	22,170.00	22,170.00
1795	2018	64,200.00	77,040.00	12,840.00	12,840.00
0080	2016	61,800.00	92,700.00	N/A	NA
0153	2015	61,800.00	92,700.00	N/A	NA
0165	2015	750.00	1,125.00	N/A	NA
0166	2015	750.00	1,125.00	N/A	NA
2742	2014	62,400.00	93,600.00	N/A	NA
2189	2013	197,600.00	296,400.00	N/A	NA
0733	2011	55,020.00	82,530.00	N/A	NA
9487	2010	55,104.00	82,656.00	N/A	NA
4918	2007	44,851.80	67,277.70	N/A	NA
6680	2007	42,600.00	63,900.00	N/A	NA
5130	2005	37,765.80	56,648.70	N/A	NA
1BAAHCPH43F211062	2003	33,295.80	49,943.70	N/A	NA
2487	2001	39,360.00	59,040.00	N/A	NA
Total					108,787.90

Budget Report
FY 2025
18 Glacier
0402 Cut Bank Elem

Submit ID: 0402-00750853

13 Tuition Fund

Adopted Budget	0001	2,000.00

Budget Uses

Expenditure Budget	0002	2,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,929.13
Unreserved Fund Balance Reappropriated	0970	2,929.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	929.13

14 Retirement Fund

Adopted Budget	0001	750,000.00

Budget Uses

Expenditure Budget	0002	750,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	154,170.73
Operating Reserve	0961	150,000.00
Unreserved Fund Balance Reappropriated	0970	4,170.73

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	745,829.27
Total Estimated Revenues to Fund Adopted Budget	0004	750,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	66,385.74

Budget Uses

Expenditure Budget	0002	66,385.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,461.32
District Tax Levy	1110	62,924.42
District Mills	999	3.00
Total Estimated Revenues to Fund Adopted Budget	0004	66,385.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-00750853

29 Flexibility Fund

Adopted Budget	0001	703,300.92

Budget Uses

Expenditure Budget	0002	703,300.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	703,300.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	703,300.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	703,300.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

18 Glacier

0402 Cut Bank Elem

Submit ID: 0402-00750853

50 Debt Service Fund

0402

Taxable Value		20,974,805.00
Adopted Budget	0001	186,713.76

Budget Uses

Expenditure Budget	0002	186,713.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	48,521.92
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	48,521.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	138,191.84
Jurisdiction Mills	999	6.59
Total Estimated Revenues to Fund Adopted Budget	0004	186,713.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	01/25/2012	06/30/2032	2,500,000.00	1,035,000.00	130,000.00	34,737.50	400.00
Total Bond Requirements							165,137.50

SIDs

Issue Type	Amount
Elementary	21,576.26
Total SID Requirements	21,576.26

Total Debt Service Requirements	0002	186,713.76

61 Building Reserve Fund

Adopted Budget		0001	77,922.35

Budget Uses

Expenditure Budget		0002	77,922.35
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2.35
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2.35
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	36,742.96
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	41,177.04	
District Tax Levy		1110	41,177.04
District Mills		999	1.96
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.96
Total Estimated Revenues to Fund Adopted Budget		0004	77,922.35

Budget Report
FY 2025

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-65771943

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	225	21,210,862

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Linsey Milender

(Signature) (Date)

Chairperson, School Trustees: Doug Ray

(Signature) (Date)

County Superintendent: Lester Johnson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
18 Glacier
0403 Cut Bank H S

Submit ID: 0403-65771943

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,623,373.65	6,020.99	10%	0.23%	0.00	1,632,537.85	990,835.80	46.70
10 Transportation	310,000.00	62,000.00	20%	20.00%	10,481.79	65,176.98	234,341.23	11.05
11 Bus Depreciation Reserve	670,889.84	0.00	N/A	0.00%	598,384.96	0.00	72,504.88	3.42
13 Tuition	500.00		N/A		6,969.56	0.00	0.00	0.00
14 Retirement	420,000.00	84,000.00	20%	20.00%	31,524.12	388,475.88		
17 Adult Education	20,000.00	7,000.00	35%	35.00%	17,996.38	0.00	2,003.62	0.09
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	65,394.78	0.00	N/A	0.00%	0.00	1,762.73	63,632.05	3.00
29 Flexibility	443,831.96	0.00	N/A	0.00%	443,831.96	0.00	0.00	0.00
61 Building Reserve	41,101.90	0.00	N/A	0.00%	31.90	21,927.74	19,142.26	0.90
Total of All Funds	4,595,092.13	159,020.99			1,109,220.67	2,109,881.18	1,382,459.84	65.16

50 Debt Service Tax Jurisdiction								
0403	11,172.31	0.00	20-9-438	0.00%	815.85	0.00	10,356.46	0.49

Budget Report
FY 2025

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-65771943

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 CUT BANK HS 9-12 225 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	964,653.71
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	70,741.98
D.	At Risk Student	(I-D)	8,792.88
E.	Indian Education For All	(I-E)	5,541.75
F.	American Indian Achievement Gap	(I-F)	23,474.00
G.	Data For Achievement	(I-G)	5,305.50
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	47,613.94
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,429.18
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	40,479.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	237
B.	BASE Budget Limit	(II-B)	1,933,132.34
C.	Maximum Budget Limit	(II-C)	2,399,515.98
D.	Over-BASE Levy As Submitted on Budget	(II-D)	685,627.46
E.	Adopted Budget	(II-E)	2,618,759.80

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,911,136.90
H.	Maximum Budget Limit	(II-H)	2,377,575.17
I.	Highest Budget Without a Vote	(II-I)	2,623,373.65
J.	Highest Budget	(II-J)	2,623,373.65
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,623,373.65

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		6,020.99
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		6,020.99

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,623,373.65
1.	BASE Budget Limit	(V-A1)	1,911,136.90	
2.	Over-BASE Budget	(V-A2)	712,236.75	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		964,653.71
1.	Direct State Aid Paid By State	(V-B1)	964,653.71	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		70,741.98
D.	At Risk Student	(V-D)		8,792.88
E.	Indian Education For All	(V-E)		5,541.75
F.	American Indian Achievement Gap	(V-F)		23,474.00
G.	Data For Achievement	(V-G)		5,305.50
H.	Special Education Allowable Cost Payment	(V-H)		47,613.94
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,640.96
1.	Actual Non-Levy Revenue	(V-J1)	1,640.96	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		783,372.18
1.	State - Guaranteed Tax Base Aid	(V-L1)	504,773.13	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	278,599.05	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,911,136.90

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		712,236.75
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		712,236.75

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.12
U.	Over-BASE Mills	(V-U)		33.58
1.	District Property Tax Levy Mills	(V-U1)	33.58	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.70

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,623,373.65

Budget Uses

Expenditure Budget	0002	2,623,373.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	964,653.71
Quality Educator	3111	70,741.98
At Risk Student	3112	8,792.88
Indian Education For All	3113	5,541.75
American Indian Achievement Gap	3114	23,474.00
State Special Education Allowable Cost Payment to Districts	3115	47,613.94
Data For Achievement	3116	5,305.50
State - Guaranteed Tax Base Aid	3120	504,773.13

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,640.96
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	278,599.05		
Over-BASE Levy	1110(c)	712,236.75		
District Tax Levy			1110	990,835.80
Total Estimated Revenues to Fund Adopted Budget			0004	2,623,373.65
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	310,000.00

Budget Uses

Expenditure Budget	0002	310,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	59,251.80
Contingency	0006	5,925.18
Over-Schedule	0011	244,823.02
Fund Balance for Budget	TFS48	72,481.79
Operating Reserve	0961	62,000.00
Unreserved Fund Balance Reappropriated	0970	10,481.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	32,588.49
State - On-Schedule Transportation Reimbursement	3210	32,588.49
District Tax Levy	1110	234,341.23
District Mills	999	11.05
Total Estimated Revenues to Fund Adopted Budget	0004	310,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	670,889.84

Budget Uses

Expenditure Budget	0002	670,889.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	598,384.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	598,384.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	72,504.88
District Mills	999	3.42
Total Estimated Revenues to Fund Adopted Budget	0004	670,889.84

Budget Report
FY 2025

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-65771943

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
1T88W9D23S1221654	2024	52,778.00	0.00	10,555.60	10,555.60
4687	2023	45,300.00	9,060.00	9,060.00	9,060.00
2022 BUS 1BABJCSA2NF383399	2022	45,300.00	18,120.00	9,060.00	9,060.00
2022 CAMERA SYSTEM	2022	2,769.39	1,107.76	553.88	553.88
2021 BLUE BIRD BUS	2021	44,700.00	26,820.00	8,940.00	8,940.00
2021 CAMERA SYSTEM	2021	2,891.89	1,735.14	578.38	578.38
6579	2020	43,900.00	35,120.00	8,780.00	8,780.00
E SYSTEMS 12 CAMERAS 2020	2020	8,185.12	6,548.08	1,637.02	1,637.02
3304	2019	73,900.00	73,900.00	14,780.00	14,780.00
1795	2018	42,800.00	51,360.00	8,560.00	8,560.00
0080	2016	41,200.00	61,800.00	N/A	NA
0153	2015	41,200.00	61,800.00	N/A	NA
0165	2015	500.00	750.00	N/A	NA
0166	2015	500.00	750.00	N/A	NA
2742	2014	41,600.00	62,400.00	N/A	NA
2189	2013	296,400.00	444,600.00	N/A	NA
0733	2011	36,680.00	55,020.00	N/A	NA
9487	2010	36,736.00	55,104.00	N/A	NA
4918	2007	29,901.20	44,851.80	N/A	NA
6680	2007	28,400.00	42,600.00	N/A	NA
5130	2005	25,177.20	37,765.80	N/A	NA
1BAAHCPH43F211062	2003	22,197.20	33,295.80	N/A	NA
1BAAHCPH42F202487	2001	26,240.00	39,360.00	N/A	NA
Total					72,504.88

13 Tuition Fund

Adopted Budget	0001	500.00

Budget Uses

Expenditure Budget	0002	500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,969.56
Unreserved Fund Balance Reappropriated	0970	6,969.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	500.00
Estimated Revenues Exceeding Adopted Budget	0004a	6,469.56

14 Retirement Fund

Adopted Budget	0001	420,000.00

Budget Uses

Expenditure Budget	0002	420,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	115,524.12
Operating Reserve	0961	84,000.00
Unreserved Fund Balance Reappropriated	0970	31,524.12

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	388,475.88
Total Estimated Revenues to Fund Adopted Budget	0004	420,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,996.38
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	17,996.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,003.62
District Mills	999	0.09
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	65,394.78

Budget Uses

Expenditure Budget	0002	65,394.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,762.73
District Tax Levy	1110	63,632.05
District Mills	999	3.00
Total Estimated Revenues to Fund Adopted Budget	0004	65,394.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	443,831.96

Budget Uses

Expenditure Budget	0002	443,831.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	443,831.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	443,831.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	443,831.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-65771943

50 Debt Service Fund

0403

Taxable Value		21,210,682.00
Adopted Budget	0001	11,172.31

Budget Uses

Expenditure Budget	0002	11,172.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	815.85
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	815.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,356.46
Jurisdiction Mills	999	0.49
Total Estimated Revenues to Fund Adopted Budget	0004	11,172.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type		Amount
High School		11,172.31
Total SID Requirements		11,172.31
Total Debt Service Requirements	0002	11,172.31

Budget Report
FY 2025

18 Glacier

0403 Cut Bank H S

Submit ID: 0403-65771943

61 Building Reserve Fund

Adopted Budget		0001	41,101.90

Budget Uses

Expenditure Budget		0002	41,101.90
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	31.90
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	31.90
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	21,927.74
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	19,142.26	
District Tax Levy		1110	19,142.26
District Mills		999	0.90
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.90
Total Estimated Revenues to Fund Adopted Budget		0004	41,101.90

Budget Report
FY 2025

41 Ravalli

Submit ID: 0740-62418199

0740 Darby K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 237	* 114	17,075,179

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Miranda Simmons

(Signature) (Date)

Chairperson, School Trustees: Kristie Heiland

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

41 Ravalli

Submit ID: 0740-62418199

0740 Darby K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,982,726.91	302,208.71	10%	10.13%	18,036.18	2,105,226.79	859,463.94	50.33
10 Transportation	570,896.44	80,000.00	20%	14.01%	22,041.60	128,504.31	420,350.53	24.62
11 Bus Depreciation Reserve	175,456.56	0.00	N/A	0.00%	85,167.56	0.00	90,289.00	5.29
13 Tuition	160,000.00		N/A		0.00	0.00	160,000.00	9.37
14 Retirement	465,812.12	93,162.42	20%	20.00%	96,390.93	369,421.19		
17 Adult Education	36,000.00	12,600.00	35%	35.00%	18,393.01	0.00	17,606.99	1.03
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	49,620.36	0.00	N/A	0.00%	17,088.39	2,531.97	30,000.00	1.76
29 Flexibility	73,657.39	0.00	N/A	0.00%	7,515.22	66,142.17	0.00	0.00
61 Building Reserve	165,635.23	0.00	N/A	0.00%	97,575.23	16,060.00	52,000.00	3.05
Total of All Funds	4,679,805.01	487,971.13			362,208.12	2,687,886.43	1,629,710.46	95.45

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

41 Ravalli

Submit ID: 0740-62418199

0740 Darby K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DARBY K-6	180 *
M1	DARBY 7-8	57 *
H1	DARBY HS 9-12	114 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,358,666.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	120,547.86
D.	At Risk Student	(I-D)	33,320.45
E.	Indian Education For All	(I-E)	8,645.13
F.	American Indian Achievement Gap	(I-F)	2,904.00
G.	Data For Achievement	(I-G)	8,276.58
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	94,645.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	18,317.24
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	9,777.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	18,172.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	346
B.	BASE Budget Limit	(II-B)	2,663,801.16
C.	Maximum Budget Limit	(II-C)	3,326,419.52
D.	Over-BASE Levy As Submitted on Budget	(II-D)	237,584.00
E.	Adopted Budget	(II-E)	2,901,385.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,745,142.91
H.	Maximum Budget Limit	(II-H)	3,420,825.18
I.	Highest Budget Without a Vote	(II-I)	2,982,726.91
J.	Highest Budget	(II-J)	3,420,825.18
K.	Highest Voted Amount	(II-K)	438,098.27
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,982,726.91

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		298,272.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		3,936.02
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	3,936.02	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		18,036.18
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	18,036.18	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		320,244.89

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	64,110.78	30,534.93	94,645.71
B.	Special Education RSBG to Coop	12,335.02	5,982.22	18,317.24
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	30,578.32	14,606.86	45,185.18

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	1,591,515.00	917,329.50	2,508,844.50
		1,768,406.00	1,271,116.50	3,039,522.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	624,247.32	448,704.13	1,072,951.44
H.	Special Education in BASE@40%	30,578.32	14,606.86	45,185.18
I.	Subsidized BASE Amount	654,825.64	463,310.99	1,118,136.62
J.	Subsidized BASE Ratio	59%	41%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,982,726.91
1.	BASE Budget Limit	(V-A1)	2,745,142.91	
2.	Over-BASE Budget	(V-A2)	237,584.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,358,666.57
1.	Direct State Aid Paid By State	(V-B1)	1,358,666.57	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		120,547.86
D.	At Risk Student	(V-D)		33,320.45
E.	Indian Education For All	(V-E)		8,645.13
F.	American Indian Achievement Gap	(V-F)		2,904.00
G.	Data For Achievement	(V-G)		8,276.58

H.	Special Education Allowable Cost Payment	(V-H)		94,645.71
I.	Remaining Fund Balance Available	(V-I)		18,036.18
J.	Non-Levy Revenue and Funding Sources	(V-J)		16,281.20
1.	Actual Non-Levy Revenue	(V-J1)	16,281.20	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,083,819.23
1.	State - Guaranteed Tax Base Aid	(V-L1)	461,939.29	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	621,879.94	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,745,142.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		237,584.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		237,584.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.81
T.	BASE Mills - High School	(V-T)		12.61
U.	Over-BASE Mills	(V-U)		13.91
1.	District Property Tax Levy Mills	(V-U1)	13.91	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		50.33

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

41 Ravalli

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0740 Darby K-12 Schools

01 General Fund

Adopted Budget	0001	2,982,726.91

Budget Uses

Expenditure Budget	0002	2,982,726.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	18,036.18
Direct State Aid	3110	1,358,666.57
Quality Educator	3111	120,547.86
At Risk Student	3112	33,320.45
Indian Education For All	3113	8,645.13
American Indian Achievement Gap	3114	2,904.00
State Special Education Allowable Cost Payment to Districts	3115	94,645.71
Data For Achievement	3116	8,276.58
State - Guaranteed Tax Base Aid	3120	461,939.29

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	16,281.20
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	621,879.94		
Over-BASE Levy	1110(c)	237,584.00		
District Tax Levy			1110	859,463.94
Total Estimated Revenues to Fund Adopted Budget			0004	2,982,726.91
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	570,896.44

Budget Uses

Expenditure Budget	0002	570,896.44
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	116,822.10
Contingency	0006	11,682.21
Over-Schedule	0011	442,392.13
Fund Balance for Budget	TFS48	102,041.60
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	22,041.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	64,252.15
State - On-Schedule Transportation Reimbursement	3210	64,252.16
District Tax Levy	1110	420,350.53
District Mills	999	24.62
Total Estimated Revenues to Fund Adopted Budget	0004	570,896.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

41 Ravalli

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0740 Darby K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	175,456.56

Budget Uses

Expenditure Budget	0002	175,456.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	85,167.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	85,167.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	90,289.00
District Mills	999	5.29
Total Estimated Revenues to Fund Adopted Budget	0004	175,456.56

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Expedition E-bus	2024	49,000.00	0.00	9,800.00	2,000.00
2022 Thomas Activity Bus	2023	170,000.00	3,000.00	34,000.00	2,000.00
2021 Bluebird	2020	139,750.00	28,500.00	27,950.00	2,000.00
2018 Blue Bird All American Bus	2018	136,611.78	30,000.00	27,322.36	2,000.00
2016 Blue Bird Activity Bus	2015	162,500.00	64,000.00	32,500.00	2,000.00
2014 Blue Bird All American	2013	136,427.00	63,000.00	27,285.40	2,000.00
1BABNBXA2CF282459	2012	127,580.00	79,000.00	25,516.00	25,516.00
2011 (84) BLUEBIRD	2011	129,065.00	67,000.00	25,813.00	25,813.00
2010 BLUE BIRD ALL AMERICAN W/WHEELCHAIR LIFT	2009	129,800.00	110,284.00	25,960.00	25,960.00
1BABNBKA78F251743	2008	118,100.00	165,917.06	23,620.00	1,000.00
E-Series Van	2002	41,542.00	62,313.00	N/A	NA
Total					90,289.00

Budget Report
FY 2025

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0740 Darby K-12 Schools

13 Tuition Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	160,000.00
District Mills	999	9.37
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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0740 Darby K-12 Schools

14 Retirement Fund

Adopted Budget	0001	465,812.12

Budget Uses

Expenditure Budget	0002	465,812.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	189,553.35
Operating Reserve	0961	93,162.42
Unreserved Fund Balance Reappropriated	0970	96,390.93

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	369,421.19
Total Estimated Revenues to Fund Adopted Budget	0004	465,812.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	36,000.00

Budget Uses

Expenditure Budget	0002	36,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,993.01
Operating Reserve	0961	12,600.00
Unreserved Fund Balance Reappropriated	0970	18,393.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	17,606.99
District Mills	999	1.03
Total Estimated Revenues to Fund Adopted Budget	0004	36,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	49,620.36

Budget Uses

Expenditure Budget	0002	49,620.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,088.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,088.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,531.97
District Tax Levy	1110	30,000.00
District Mills	999	1.76
Total Estimated Revenues to Fund Adopted Budget	0004	49,620.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	73,657.39

Budget Uses

Expenditure Budget	0002	73,657.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,515.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,515.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	44,575.00
State - Advanced Opportunity Aid	3770	21,567.17
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	73,657.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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41 Ravalli

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0740 Darby K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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0740 Darby K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	165,635.23

Budget Uses

Expenditure Budget		0002	165,635.23
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	97,575.23
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	97,575.23
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,060.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	52,000.00	
District Tax Levy		1110	52,000.00
District Mills		999	3.05
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.05
Total Estimated Revenues to Fund Adopted Budget		0004	165,635.23

Budget Report
FY 2025

21 Hill

0424 Davey Elem

Submit ID: 0424-36801784

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 16	N/A	315,571

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Serena Dawson

(Signature) (Date)

Chairperson, School Trustees: JBob Hould

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

21 Hill

0424 Davey Elem

Submit ID: 0424-36801784

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	167,875.04	16,787.50	10%	10.00%	16,328.07	116,518.52	35,028.45	110.99
10 Transportation	22,500.00	1,125.00	20%	5.00%	5,760.83	6,311.80	10,427.37	33.04
11 Bus Depreciation Reserve	14,676.16	0.00	N/A	0.00%	1,686.16	0.00	12,990.00	41.16
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	20,427.00	4,085.40	20%	20.00%	6,646.91	13,780.09		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	160.54	0.00	N/A	0.00%	35.57	124.97	0.00	0.00
29 Flexibility	34,708.64	0.00	N/A	0.00%	34,708.64	0.00	0.00	0.00
61 Building Reserve	84,776.81	0.00	N/A	0.00%	67,906.81	13,714.29	3,155.71	10.00
Total of All Funds	345,124.19	21,997.90			133,072.99	150,449.67	61,601.53	195.19

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

21 Hill

0424 Davey Elem

Submit ID: 0424-36801784

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DAVEY K-8 16 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	71,453.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,673.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	394.08
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	377.28
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,064.79
I.	State Special Education Related-Services Payment To Coop	(I-I)	688.22
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,181.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	17
B.	BASE Budget Limit	(II-B)	141,066.48
C.	Maximum Budget Limit	(II-C)	175,425.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	27,383.89
E.	Adopted Budget	(II-E)	173,450.37

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	135,491.15
H.	Maximum Budget Limit	(II-H)	169,113.16
I.	Highest Budget Without a Vote	(II-I)	170,000.60
J.	Highest Budget	(II-J)	174,217.87
K.	Highest Voted Amount	(II-K)	4,217.27
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	167,875.04

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		16,787.50
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		16,328.07
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	125.56	
2.	Remaining Fund Balance Available (970b)	(III-D2)	16,202.51	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		33,115.57

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		167,875.04
1.	BASE Budget Limit	(V-A1)	135,491.15	
2.	Over-BASE Budget	(V-A2)	32,383.89	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		71,453.40
1.	Direct State Aid Paid By State	(V-B1)	71,453.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,673.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		394.08
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		377.28
H.	Special Education Allowable Cost Payment	(V-H)		2,064.79
I.	Remaining Fund Balance Available	(V-I)		16,202.51
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,601.06
1.	Actual Non-Levy Revenue	(V-J1)	1,601.06	
2.	Anticipated Non-Levy Revenue	(V-J2)	2,000.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		37,725.03
1.	State - Guaranteed Tax Base Aid	(V-L1)	32,954.91	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,770.12	
M.	**Subtotal of BASE Budget Revenue	(V-M)		135,491.15

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		2,125.56
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	125.56	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	2,000.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		30,258.33
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		32,383.89

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.11
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		95.88
1.	District Property Tax Levy Mills	(V-U1)	95.88	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		110.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

21 Hill

0424 Davey Elem

Submit ID: 0424-36801784

01 General Fund

Adopted Budget	0001	167,875.04

Budget Uses

Expenditure Budget	0002	167,875.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	16,328.07
Direct State Aid	3110	71,453.40
Quality Educator	3111	3,673.00
At Risk Student	3112	0.00
Indian Education For All	3113	394.08
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,064.79
Data For Achievement	3116	377.28
State - Guaranteed Tax Base Aid	3120	32,954.91

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,601.06
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	2,000.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2025
21 Hill
0424 Davey Elem

Submit ID: 0424-36801784

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	2,000.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	4,770.12	
Over-BASE Levy	1110(c)	30,258.33	
District Tax Levy		1110	35,028.45
Total Estimated Revenues to Fund Adopted Budget		0004	167,875.04
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	22,500.00

Budget Uses

Expenditure Budget	0002	22,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	5,738.00
Contingency	0006	573.80
Over-Schedule	0011	16,188.20
Fund Balance for Budget	TFS48	6,885.83
Operating Reserve	0961	1,125.00
Unreserved Fund Balance Reappropriated	0970	5,760.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,155.90
State - On-Schedule Transportation Reimbursement	3210	3,155.90
District Tax Levy	1110	10,427.37
District Mills	999	33.04
Total Estimated Revenues to Fund Adopted Budget	0004	22,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	14,676.16
Budget Uses		
Expenditure Budget	0002	14,676.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,686.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,686.16
TIF Fund Balance Reappropriated	0973	0.00
Estimated Funding Sources		
Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	12,990.00
District Mills	999	41.16
Total Estimated Revenues to Fund Adopted Budget	0004	14,676.16

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Chevy Collins, 2023 30 passenger, School Bus	2024	129,900.00	0.00	25,980.00	12,990.00
Total					12,990.00

Budget Report
FY 2025

21 Hill

0424 Davey Elem

Submit ID: 0424-36801784

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

21 Hill

0424 Davey Elem

Submit ID: 0424-36801784

14 Retirement Fund

Adopted Budget	0001	20,427.00

Budget Uses

Expenditure Budget	0002	20,427.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,732.31
Operating Reserve	0961	4,085.40
Unreserved Fund Balance Reappropriated	0970	6,646.91

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	13,780.09
Total Estimated Revenues to Fund Adopted Budget	0004	20,427.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	160.54

Budget Uses

Expenditure Budget	0002	160.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	35.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	124.97
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	160.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

21 Hill

0424 Davey Elem

Submit ID: 0424-36801784

29 Flexibility Fund

Adopted Budget	0001	34,708.64

Budget Uses

Expenditure Budget	0002	34,708.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,708.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,708.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	34,708.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

21 Hill

0424 Davey Elem

Submit ID: 0424-36801784

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

21 Hill

0424 Davey Elem

Submit ID: 0424-36801784

61 Building Reserve Fund

Adopted Budget		0001	84,776.81

Budget Uses

Expenditure Budget		0002	84,776.81
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	67,906.81
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	67,906.81
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	218.29
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,496.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,155.71	
District Tax Levy		1110	3,155.71
District Mills		999	10.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	10.00
Total Estimated Revenues to Fund Adopted Budget		0004	84,776.81

Budget Report
FY 2025

11 Dawson

0207 Dawson H S

Submit ID: 0207-36453944

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	346	22,322,079

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jackie Stinnett

(Signature) (Date)

Chairperson, School Trustees: Mike Ziegler

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

11 Dawson

0207 Dawson H S

Submit ID: 0207-36453944

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,506,971.29	304,148.93	10%	8.67%	0.00	2,416,748.86	1,090,222.43	48.85
10 Transportation	350,000.00	70,000.00	20%	20.00%	94,333.98	25,323.22	230,342.80	10.32
11 Bus Depreciation Reserve	170,197.22	0.00	N/A	0.00%	170,197.22	0.00	0.00	0.00
13 Tuition	276,045.12		N/A		276,045.12	0.00	0.00	0.00
14 Retirement	700,000.00	140,000.00	20%	20.00%	182,733.69	517,266.31		
17 Adult Education	25,080.06	0.00	35%	0.00%	25,080.06	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	28,774.77	0.00	N/A	0.00%	16,261.24	2,513.53	10,000.00	0.45
29 Flexibility	292,165.44	0.00	N/A	0.00%	112,314.81	179,850.63	0.00	0.00
61 Building Reserve	706,476.38	0.00	N/A	0.00%	306,476.38	0.00	400,000.00	17.92
Total of All Funds	6,055,710.28	514,148.93			1,183,442.50	3,141,702.55	1,730,565.23	77.54

50 Debt Service Tax Jurisdiction								
1	778,277.78	0.00	20-9-438	0.00%	0.00	0.00	778,277.78	34.87

Budget Report
FY 2025

11 Dawson

0207 Dawson H S

Submit ID: 0207-36453944

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 DAWSON CO HS 9-12 346 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,393,698.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	105,675.88
D.	At Risk Student	(I-D)	5,824.88
E.	Indian Education For All	(I-E)	8,521.98
F.	American Indian Achievement Gap	(I-F)	968.00
G.	Data For Achievement	(I-G)	8,158.68
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	72,637.11
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	62,073.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	345
B.	BASE Budget Limit	(II-B)	2,636,412.19
C.	Maximum Budget Limit	(II-C)	3,282,696.06
D.	Over-BASE Levy As Submitted on Budget	(II-D)	819,243.01
E.	Adopted Budget	(II-E)	3,455,655.20

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,725,156.97
H.	Maximum Budget Limit	(II-H)	3,374,158.86
I.	Highest Budget Without a Vote	(II-I)	3,506,971.29
J.	Highest Budget	(II-J)	3,506,971.29
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,506,971.29

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		304,148.93
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		304,148.93

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,506,971.29
1.	BASE Budget Limit	(V-A1)	2,725,156.97	
2.	Over-BASE Budget	(V-A2)	781,814.32	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,393,698.84
1.	Direct State Aid Paid By State	(V-B1)	1,393,698.84	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		105,675.88
D.	At Risk Student	(V-D)		5,824.88
E.	Indian Education For All	(V-E)		8,521.98
F.	American Indian Achievement Gap	(V-F)		968.00
G.	Data For Achievement	(V-G)		8,158.68
H.	Special Education Allowable Cost Payment	(V-H)		72,637.11
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		14,935.22
1.	Actual Non-Levy Revenue	(V-J1)	14,935.22	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,114,736.38
1.	State - Guaranteed Tax Base Aid	(V-L1)	806,328.27	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	308,408.11	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,725,156.97

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		781,814.32
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		781,814.32

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.83
U.	Over-BASE Mills	(V-U)		35.02
1.	District Property Tax Levy Mills	(V-U1)	35.02	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		48.85

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

11 Dawson

0207 Dawson H S

Submit ID: 0207-36453944

01 General Fund

Adopted Budget	0001	3,506,971.29

Budget Uses

Expenditure Budget	0002	3,506,971.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,393,698.84
Quality Educator	3111	105,675.88
At Risk Student	3112	5,824.88
Indian Education For All	3113	8,521.98
American Indian Achievement Gap	3114	968.00
State Special Education Allowable Cost Payment to Districts	3115	72,637.11
Data For Achievement	3116	8,158.68
State - Guaranteed Tax Base Aid	3120	806,328.27

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,797.13
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	6,138.09
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2025
11 Dawson

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	308,408.11		
Over-BASE Levy	1110(c)	781,814.32		
District Tax Levy			1110	1,090,222.43
Total Estimated Revenues to Fund Adopted Budget			0004	3,506,971.29
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	23,021.11
Contingency	0006	2,302.11
Over-Schedule	0011	324,676.78
Fund Balance for Budget	TFS48	164,333.98
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	94,333.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,661.61
State - On-Schedule Transportation Reimbursement	3210	12,661.61
District Tax Levy	1110	230,342.80
District Mills	999	10.32
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	170,197.22

Budget Uses

Expenditure Budget	0002	170,197.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	170,197.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	170,197.22
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	170,197.22

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2012 PREVOST	2023	140,000.00	20,000.00	28,000.00	0.00
2008 PREVOST CRUISER	2018	182,917.00	121,962.49	36,583.40	0.00
2015 AMERITRANS COACH	2015	172,219.00	123,331.40	34,443.80	0.00
2000 VanHoole Cruiser	2009	155,000.00	232,500.00	N/A	NA
93 Prevost Cruiser	2003	95,000.00	142,500.00	N/A	NA
RADIO	2001	774.80	1,162.20	N/A	NA
Radio Motorola	2000	666.30	999.45	N/A	NA
BUS A 78 ML8 #2033	1987	75,323.00	112,984.50	N/A	NA
Total					0.00

Budget Report
FY 2025
11 Dawson

0207 Dawson H S

Submit ID: 0207-36453944

13 Tuition Fund

Adopted Budget	0001	276,045.12

Budget Uses

Expenditure Budget	0002	276,045.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	276,045.12
Unreserved Fund Balance Reappropriated	0970	276,045.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	276,045.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

11 Dawson

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Submit ID: 0207-36453944

14 Retirement Fund

Adopted Budget	0001	700,000.00

Budget Uses

Expenditure Budget	0002	700,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	322,733.69
Operating Reserve	0961	140,000.00
Unreserved Fund Balance Reappropriated	0970	182,733.69

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	517,266.31
Total Estimated Revenues to Fund Adopted Budget	0004	700,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	25,080.06

Budget Uses

Expenditure Budget	0002	25,080.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,080.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,080.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,080.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	28,774.77

Budget Uses

Expenditure Budget	0002	28,774.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,261.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,261.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,513.53
District Tax Levy	1110	10,000.00
District Mills	999	0.45
Total Estimated Revenues to Fund Adopted Budget	0004	28,774.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	292,165.44

Budget Uses

Expenditure Budget	0002	292,165.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	112,314.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	112,314.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	150,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	29,850.63
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	292,165.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

11 Dawson

0207 Dawson H S

Submit ID: 0207-36453944

50 Debt Service Fund

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Taxable Value		22,322,079.00
Adopted Budget	0001	778,277.78

Budget Uses

Expenditure Budget	0002	778,277.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	778,277.78
Jurisdiction Mills	999	34.87
Total Estimated Revenues to Fund Adopted Budget	0004	778,277.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	04/30/2024	06/30/2039	8,000,000.00	7,690,000.00	310,000.00	467,777.78	500.00
Total Bond Requirements							778,277.78
Total Debt Service Requirements						0002	778,277.78

Budget Report
FY 2025

11 Dawson

0207 Dawson H S

Submit ID: 0207-36453944

61 Building Reserve Fund

Adopted Budget		0001	706,476.38

Budget Uses

Expenditure Budget		0002	706,476.38
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	306,476.38
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	306,476.38
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	400,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	400,000.00
District Mills		999	17.92
Building Reserve Voted Mills		0134	17.92
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	706,476.38

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/09/2023	2,000,000.00	5	612	400,000.00	400,000.00	400,000.00
Total						400,000.00

Budget Report
FY 2025

11 Dawson

Submit ID: 1193-52526341

1193 Deer Creek Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 19	N/A	3,115,336

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Whitmer

(Signature) (Date)

Chairperson, School Trustees: Joy Undem

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
11 Dawson
1193 Deer Creek Elem

Submit ID: 1193-52526341

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	194,069.28	19,406.93	10%	10.00%	13,221.83	90,045.13	90,802.32	29.15
10 Transportation	2,350.00	0.00	20%	0.00%	0.00	2,310.00	40.00	0.01
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	16,979.53		N/A		16,979.53	0.00	0.00	0.00
14 Retirement	20,000.00	4,000.00	20%	20.00%	501.30	19,498.70		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	882.75	0.00	N/A	0.00%	741.70	141.05	0.00	0.00
29 Flexibility	377,763.60	0.00	N/A	0.00%	377,763.60	0.00	0.00	0.00
61 Building Reserve	100,932.56	0.00	N/A	0.00%	83,622.56	10,857.63	6,452.37	2.07
Total of All Funds	712,977.72	23,406.93			492,830.52	122,852.51	97,294.69	31.23

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

11 Dawson

Submit ID: 1193-52526341

1193 Deer Creek Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DEER CREEK K-8 19 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	79,906.52
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,673.00
D.	At Risk Student	(I-D)	1,186.73
E.	Indian Education For All	(I-E)	467.97
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	448.02
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,541.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	847.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	21
B.	BASE Budget Limit	(II-B)	159,728.78
C.	Maximum Budget Limit	(II-C)	199,476.87
D.	Over-BASE Levy As Submitted on Budget	(II-D)	39,748.09
E.	Adopted Budget	(II-E)	199,476.87

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	152,923.77
H.	Maximum Budget Limit	(II-H)	190,709.12
I.	Highest Budget Without a Vote	(II-I)	194,069.28
J.	Highest Budget	(II-J)	200,358.37
K.	Highest Voted Amount	(II-K)	6,289.09
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	194,069.28

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		19,406.93
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		13,221.83
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	13,221.83	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		32,628.76

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		194,069.28
1.	BASE Budget Limit	(V-A1)	152,923.77	
2.	Over-BASE Budget	(V-A2)	41,145.51	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		79,906.52
1.	Direct State Aid Paid By State	(V-B1)	79,906.52	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,673.00
D.	At Risk Student	(V-D)		1,186.73
E.	Indian Education For All	(V-E)		467.97
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		448.02
H.	Special Education Allowable Cost Payment	(V-H)		2,541.28
I.	Remaining Fund Balance Available	(V-I)		13,221.83
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,579.61
1.	Actual Non-Levy Revenue	(V-J1)	1,579.61	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		49,656.81
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	49,656.81	
M.	**Subtotal of BASE Budget Revenue	(V-M)		152,923.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		41,145.51
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		41,145.51

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.94
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.21
1.	District Property Tax Levy Mills	(V-U1)	13.21	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.15

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

11 Dawson

1193 Deer Creek Elem

Submit ID: 1193-52526341

01 General Fund

Adopted Budget	0001	194,069.28

Budget Uses

Expenditure Budget	0002	194,069.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	13,221.83
Direct State Aid	3110	79,906.52
Quality Educator	3111	3,673.00
At Risk Student	3112	1,186.73
Indian Education For All	3113	467.97
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	2,541.28
Data For Achievement	3116	448.02
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,579.61
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	49,656.81		
Over-BASE Levy	1110(c)	41,145.51		
District Tax Levy			1110	90,802.32
Total Estimated Revenues to Fund Adopted Budget			0004	194,069.28
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,350.00

Budget Uses

Expenditure Budget	0002	2,350.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,100.00
Contingency	0006	210.00
Over-Schedule	0011	40.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,155.00
State - On-Schedule Transportation Reimbursement	3210	1,155.00
District Tax Levy	1110	40.00
District Mills	999	0.01
Total Estimated Revenues to Fund Adopted Budget	0004	2,350.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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13 Tuition Fund

Adopted Budget	0001	16,979.53

Budget Uses

Expenditure Budget	0002	16,979.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,979.53
Unreserved Fund Balance Reappropriated	0970	16,979.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,979.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,501.30
Operating Reserve	0961	4,000.00
Unreserved Fund Balance Reappropriated	0970	501.30

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	19,498.70
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	882.75

Budget Uses

Expenditure Budget	0002	882.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	741.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	741.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	141.05
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	882.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	377,763.60

Budget Uses

Expenditure Budget	0002	377,763.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	377,763.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	377,763.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	377,763.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	100,932.56

Budget Uses

Expenditure Budget		0002	100,932.56
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	83,622.56
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	83,622.56
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	10,857.63
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	6,452.37	
District Tax Levy		1110	6,452.37
District Mills		999	2.07
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.07
Total Estimated Revenues to Fund Adopted Budget		0004	100,932.56

Budget Report
FY 2025

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-30416078

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 15	N/A	238,848

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Diane Snapp

(Signature) (Date)

Chairperson, School Trustees: Edward Stahl

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-30416078

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	138,484.65	10,000.00	10%	7.22%	7,057.99	120,278.97	11,147.69	46.72
10 Transportation	7.64	0.00	20%	0.00%	7.64	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	14,000.00	0.00	20%	0.00%	4,086.69	9,913.31		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,757.35	0.00	N/A	0.00%	1,635.55	121.80	0.00	0.00
29 Flexibility	1,182.47	0.00	N/A	0.00%	1,182.47	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	155,432.11	10,000.00			13,970.34	130,314.08	11,147.69	46.72

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-30416078

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DEERFIELD K-8 15 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	68,635.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,680.35
D.	At Risk Student	(I-D)	1,401.80
E.	Indian Education For All	(I-E)	369.45
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	353.70
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,223.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	741.16
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,146.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	16
B.	BASE Budget Limit	(II-B)	131,801.83
C.	Maximum Budget Limit	(II-C)	163,847.32
D.	Over-BASE Levy As Submitted on Budget	(II-D)	6,432.22
E.	Adopted Budget	(II-E)	138,234.05

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	132,052.43
H.	Maximum Budget Limit	(II-H)	163,799.51
I.	Highest Budget Without a Vote	(II-I)	138,484.65
J.	Highest Budget	(II-J)	163,799.51
K.	Highest Voted Amount	(II-K)	25,314.86
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	138,484.65

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,057.99
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,057.99	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		17,057.99

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		138,484.65
1.	BASE Budget Limit	(V-A1)	132,052.43	
2.	Over-BASE Budget	(V-A2)	6,432.22	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		68,635.51
1.	Direct State Aid Paid By State	(V-B1)	68,635.51	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,680.35
D.	At Risk Student	(V-D)		1,401.80
E.	Indian Education For All	(V-E)		369.45
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		353.70
H.	Special Education Allowable Cost Payment	(V-H)		2,223.62
I.	Remaining Fund Balance Available	(V-I)		7,057.99
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,145.20
1.	Actual Non-Levy Revenue	(V-J1)	1,145.20	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		47,184.81
1.	State - Guaranteed Tax Base Aid	(V-L1)	42,469.34	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,715.47	
M.	**Subtotal of BASE Budget Revenue	(V-M)		132,052.43

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		6,432.22
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		6,432.22

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.79
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		26.93
1.	District Property Tax Levy Mills	(V-U1)	26.93	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.72

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-30416078

01 General Fund

Adopted Budget	0001	138,484.65

Budget Uses

Expenditure Budget	0002	138,484.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,057.99
Direct State Aid	3110	68,635.51
Quality Educator	3111	3,680.35
At Risk Student	3112	1,401.80
Indian Education For All	3113	369.45
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,223.62
Data For Achievement	3116	353.70
State - Guaranteed Tax Base Aid	3120	42,469.34

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,145.20
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,715.47		
Over-BASE Levy	1110(c)	6,432.22		
District Tax Levy			1110	11,147.69
Total Estimated Revenues to Fund Adopted Budget			0004	138,484.65
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	7.64

Budget Uses

Expenditure Budget	0002	7.64
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	7.64
Fund Balance for Budget	TFS48	7.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	14,000.00

Budget Uses

Expenditure Budget	0002	14,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,086.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,086.69

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	9,913.31
Total Estimated Revenues to Fund Adopted Budget	0004	14,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,757.35

Budget Uses

Expenditure Budget	0002	1,757.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,635.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,635.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	121.80
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,757.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0264 Deerfield Elem

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29 Flexibility Fund

Adopted Budget	0001	1,182.47

Budget Uses

Expenditure Budget	0002	1,182.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,182.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,182.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,182.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0264 Deerfield Elem

Submit ID: 0264-30416078

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

39 Powell

0712 Deer Lodge Elem

Submit ID: 0712-25880666

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	427	N/A	14,620,239

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 39 Powell	423	N/A	13,894,177
Non-located - 12 Deer Lodge	4	N/A	726,062

The final budget is approved as set forth in this document.

Certification

District Clerk: Tara O'Leary

(Signature) (Date)

Chairperson, School Trustees: John "Scott" Perkins

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

39 Powell

0712 Deer Lodge Elem

Submit ID: 0712-25880666

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,472,641.03	313,373.89	10%	9.02%	0.00	2,411,175.22	1,061,465.81	72.59
10 Transportation	420,000.00	31,834.31	20%	7.58%	0.00	150,560.52	269,439.48	18.43
11 Bus Depreciation Reserve	361,315.95	0.00	N/A	0.00%	263,715.95	0.00	97,600.00	6.68
13 Tuition	8,900.00		N/A		0.00	0.00	8,900.00	0.61
14 Retirement	470,000.00	94,000.00	20%	20.00%	818.00	469,182.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	127,541.75	0.00	N/A	0.00%	0.00	2,541.75	125,000.00	8.55
29 Flexibility	65,121.05	0.00	N/A	0.00%	65,121.05	0.00	0.00	0.00
61 Building Reserve	285,181.17	0.00	N/A	0.00%	147,441.17	33,970.87	103,769.13	7.10
Total of All Funds	5,210,700.95	439,208.20			477,096.17	3,067,430.36	1,666,174.42	113.96

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

39 Powell

0712 Deer Lodge Elem

Submit ID: 0712-25880666

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DEER LODGE K-6	325
M1	DEER LODGE 7-8	102

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,361,587.71
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	168,149.94
D.	At Risk Student	(I-D)	21,824.71
E.	Indian Education For All	(I-E)	10,517.01
F.	American Indian Achievement Gap	(I-F)	4,356.00
G.	Data For Achievement	(I-G)	10,068.66
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	67,820.41
I.	State Special Education Related-Services Payment To Coop	(I-I)	22,605.38
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	32,205.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	434
B.	BASE Budget Limit	(II-B)	2,728,110.82
C.	Maximum Budget Limit	(II-C)	3,393,388.73
D.	Over-BASE Levy As Submitted on Budget	(II-D)	681,172.80
E.	Adopted Budget	(II-E)	3,409,283.62

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,755,753.05
H.	Maximum Budget Limit	(II-H)	3,419,220.02
I.	Highest Budget Without a Vote	(II-I)	3,472,641.03
J.	Highest Budget	(II-J)	3,472,641.03
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,472,641.03

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		313,373.89
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		313,373.89

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,472,641.03
1.	BASE Budget Limit	(V-A1)	2,755,753.05	
2.	Over-BASE Budget	(V-A2)	716,887.98	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,361,587.71
1.	Direct State Aid Paid By State	(V-B1)	1,361,587.71	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		168,149.94
D.	At Risk Student	(V-D)		21,824.71
E.	Indian Education For All	(V-E)		10,517.01
F.	American Indian Achievement Gap	(V-F)		4,356.00
G.	Data For Achievement	(V-G)		10,068.66
H.	Special Education Allowable Cost Payment	(V-H)		67,820.41
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,100.98
1.	Actual Non-Levy Revenue	(V-J1)	8,100.98	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,103,327.63
1.	State - Guaranteed Tax Base Aid	(V-L1)	758,749.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	344,577.83	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,755,753.05

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		716,887.98
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		716,887.98

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.56
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		49.03
1.	District Property Tax Levy Mills	(V-U1)	49.03	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		72.59

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

39 Powell

0712 Deer Lodge Elem

Submit ID: 0712-25880666

01 General Fund

Adopted Budget	0001	3,472,641.03

Budget Uses

Expenditure Budget	0002	3,472,641.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,361,587.71
Quality Educator	3111	168,149.94
At Risk Student	3112	21,824.71
Indian Education For All	3113	10,517.01
American Indian Achievement Gap	3114	4,356.00
State Special Education Allowable Cost Payment to Districts	3115	67,820.41
Data For Achievement	3116	10,068.66
State - Guaranteed Tax Base Aid	3120	758,749.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	8,100.98

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	344,577.83		
Over-BASE Levy	1110(c)	716,887.98		
District Tax Levy			1110	1,061,465.81
Total Estimated Revenues to Fund Adopted Budget			0004	3,472,641.03
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	420,000.00

Budget Uses

Expenditure Budget	0002	420,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	136,873.20
Contingency	0006	13,687.32
Over-Schedule	0011	269,439.48
Fund Balance for Budget	TFS48	31,834.31
Operating Reserve	0961	31,834.31
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	75,280.26
State - On-Schedule Transportation Reimbursement	3210	75,280.26
District Tax Levy	1110	269,439.48
District Mills	999	18.43
Total Estimated Revenues to Fund Adopted Budget	0004	420,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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39 Powell

0712 Deer Lodge Elem

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	361,315.95

Budget Uses

Expenditure Budget	0002	361,315.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	263,715.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	263,715.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	97,600.00
District Mills	999	6.68
Total Estimated Revenues to Fund Adopted Budget	0004	361,315.95

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Blue Bird	2024	156,000.00	0.00	31,200.00	15,600.00
2025 BLUE BIRD #2	2024	156,000.00	0.00	31,200.00	15,600.00
2025 BLUE BIRD #3	2024	154,000.00	0.00	30,800.00	15,400.00
2021 Blue Bird	2021	98,000.00	36,750.00	19,600.00	13,250.00
2021 Blue Bird 2	2021	98,000.00	36,750.00	19,600.00	13,250.00
78	2018	116,000.00	99,400.00	23,200.00	12,250.00
79	2018	116,000.00	99,400.00	23,200.00	12,250.00
75	2012	95,981.05	143,971.58	N/A	NA
Total					97,600.00

Budget Report
FY 2025

39 Powell

0712 Deer Lodge Elem

Submit ID: 0712-25880666

13 Tuition Fund

Adopted Budget	0001	8,900.00

Budget Uses

Expenditure Budget	0002	8,900.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,900.00
District Mills	999	0.61
Total Estimated Revenues to Fund Adopted Budget	0004	8,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
39 Powell

0712 Deer Lodge Elem

Submit ID: 0712-25880666

14 Retirement Fund

Adopted Budget	0001	470,000.00

Budget Uses

Expenditure Budget	0002	470,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	94,818.00
Operating Reserve	0961	94,000.00
Unreserved Fund Balance Reappropriated	0970	818.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	469,182.00
Total Estimated Revenues to Fund Adopted Budget	0004	470,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	127,541.75

Budget Uses

Expenditure Budget	0002	127,541.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,541.75
District Tax Levy	1110	125,000.00
District Mills	999	8.55
Total Estimated Revenues to Fund Adopted Budget	0004	127,541.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	65,121.05

Budget Uses

Expenditure Budget	0002	65,121.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	65,121.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	65,121.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	65,121.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

39 Powell

0712 Deer Lodge Elem

Submit ID: 0712-25880666

61 Building Reserve Fund

Adopted Budget	0001	285,181.17

Budget Uses

Expenditure Budget	0002	285,181.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	147,441.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	147,441.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	33,970.87
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	75,000.00	
Building Reserve Permissive Levy	1110(b)	28,769.13	
District Tax Levy		1110	103,769.13
District Mills		999	7.10
Building Reserve Voted Mills		0134	5.13
Building Reserve Permissive Mills		0135	1.97
Total Estimated Revenues to Fund Adopted Budget		0004	285,181.17

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	375,000.00	5	612	225,000.00	75,000.00	75,000.00
Total						75,000.00

Budget Report
FY 2025

15 Flathead

0307 Deer Park Elem

Submit ID: 0307-55711836

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 188	N/A	4,784,366

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Gina Smith

(Signature) (Date)

Chairperson, School Trustees: Cynthia Barnes

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
15 Flathead
0307 Deer Park Elem

Submit ID: 0307-55711836

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,327,527.13	85,159.65	10%	6.41%	0.00	1,156,969.46	170,557.67	35.65
10 Transportation	516.05	0.00	20%	0.00%	516.05	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	194,467.02	38,893.40	20%	20.00%	60,001.65	134,465.37		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,238.07	0.00	N/A	0.00%	73.68	1,164.39	0.00	0.00
29 Flexibility	462.23	0.00	N/A	0.00%	462.23	0.00	0.00	0.00
61 Building Reserve	137,805.97	0.00	N/A	0.00%	100,365.97	23,640.00	13,800.00	2.88
Total of All Funds	1,662,016.47	124,053.05			161,419.58	1,316,239.22	184,357.67	38.53

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

15 Flathead

0307 Deer Park Elem

Submit ID: 0307-55711836

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DEER PARK K-6	146 *
M1	DEER PARK 7-8	42 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	641,139.03
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	57,298.80
D.	At Risk Student	(I-D)	3,072.53
E.	Indian Education For All	(I-E)	4,630.44
F.	American Indian Achievement Gap	(I-F)	1,452.00
G.	Data For Achievement	(I-G)	4,433.04
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	28,748.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,582.14
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	18,564.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	204
B.	BASE Budget Limit	(II-B)	1,308,442.77
C.	Maximum Budget Limit	(II-C)	1,632,972.41
D.	Over-BASE Levy As Submitted on Budget	(II-D)	65,107.54
E.	Adopted Budget	(II-E)	1,373,550.31

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,262,419.59
H.	Maximum Budget Limit	(II-H)	1,562,698.32
I.	Highest Budget Without a Vote	(II-I)	1,327,527.13
J.	Highest Budget	(II-J)	1,562,698.32
K.	Highest Voted Amount	(II-K)	235,171.19
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,327,527.13

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		85,159.65
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		85,159.65

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,327,527.13
1.	BASE Budget Limit	(V-A1)	1,262,419.59	
2.	Over-BASE Budget	(V-A2)	65,107.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		641,139.03
1.	Direct State Aid Paid By State	(V-B1)	641,139.03	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		57,298.80
D.	At Risk Student	(V-D)		3,072.53
E.	Indian Education For All	(V-E)		4,630.44
F.	American Indian Achievement Gap	(V-F)		1,452.00
G.	Data For Achievement	(V-G)		4,433.04
H.	Special Education Allowable Cost Payment	(V-H)		28,748.23
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,044.83
1.	Actual Non-Levy Revenue	(V-J1)	7,044.83	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		514,600.69
1.	State - Guaranteed Tax Base Aid	(V-L1)	409,150.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	105,450.13	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,262,419.59

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		65,107.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		65,107.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.04
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.61
1.	District Property Tax Levy Mills	(V-U1)	13.61	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.65

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

15 Flathead

0307 Deer Park Elem

Submit ID: 0307-55711836

01 General Fund

Adopted Budget	0001	1,327,527.13

Budget Uses

Expenditure Budget	0002	1,327,527.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	641,139.03
Quality Educator	3111	57,298.80
At Risk Student	3112	3,072.53
Indian Education For All	3113	4,630.44
American Indian Achievement Gap	3114	1,452.00
State Special Education Allowable Cost Payment to Districts	3115	28,748.23
Data For Achievement	3116	4,433.04
State - Guaranteed Tax Base Aid	3120	409,150.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,044.83
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	105,450.13		
Over-BASE Levy	1110(c)	65,107.54		
District Tax Levy			1110	170,557.67
Total Estimated Revenues to Fund Adopted Budget			0004	1,327,527.13
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	516.05

Budget Uses

Expenditure Budget	0002	516.05
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	516.05
Fund Balance for Budget	TFS48	516.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	516.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	516.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
15 Flathead

0307 Deer Park Elem

Submit ID: 0307-55711836

14 Retirement Fund

Adopted Budget	0001	194,467.02

Budget Uses

Expenditure Budget	0002	194,467.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	98,895.05
Operating Reserve	0961	38,893.40
Unreserved Fund Balance Reappropriated	0970	60,001.65

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	134,465.37
Total Estimated Revenues to Fund Adopted Budget	0004	194,467.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
15 Flathead

0307 Deer Park Elem

Submit ID: 0307-55711836

28 Technology Fund

Adopted Budget	0001	1,238.07

Budget Uses

Expenditure Budget	0002	1,238.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	73.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	73.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,164.39
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,238.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
15 Flathead

0307 Deer Park Elem

Submit ID: 0307-55711836

29 Flexibility Fund

Adopted Budget	0001	462.23

Budget Uses

Expenditure Budget	0002	462.23
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	462.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	462.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	462.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
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61 Building Reserve Fund

Adopted Budget		0001	137,805.97

Budget Uses

Expenditure Budget		0002	137,805.97
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	100,365.97
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	100,365.97
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	23,640.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,800.00	
District Tax Levy		1110	13,800.00
District Mills		999	2.88
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.88
Total Estimated Revenues to Fund Adopted Budget		0004	137,805.97

Budget Report
FY 2025

14 Fergus

0281 Denton Elem

Submit ID: 0281-45624428

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	44	N/A	6,383,573

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: JENN CHAVEZ

(Signature) (Date)

Chairperson, School Trustees: HEATHER DEVRIES

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

14 Fergus

0281 Denton Elem

Submit ID: 0281-45624428

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	554,038.51	53,302.85	10%	9.62%	0.00	253,216.99	300,821.52	47.12
10 Transportation	45,500.00	5,034.81	20%	11.07%	0.00	30,711.32	14,788.68	2.32
11 Bus Depreciation Reserve	56,018.16	0.00	N/A	0.00%	52,018.16	0.00	4,000.00	0.63
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	75,000.00	12,000.00	20%	16.00%	224.49	74,775.51		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	15,000.00	0.00	N/A	0.00%	0.00	385.88	14,614.12	2.29
29 Flexibility	11,616.84	0.00	N/A	0.00%	11,616.84	0.00	0.00	0.00
61 Building Reserve	24,770.51	0.00	N/A	0.00%	24,770.51	0.00	0.00	0.00
Total of All Funds	781,944.02	70,337.66			88,630.00	359,089.70	334,224.32	52.36

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

14 Fergus

0281 Denton Elem

Submit ID: 0281-45624428

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DENTON K-6	36
M1	DENTON 7-8	8

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	209,376.14
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	28,083.76
D.	At Risk Student	(I-D)	2,726.01
E.	Indian Education For All	(I-E)	1,083.72
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,037.52
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,988.52
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,329.36
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	85.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	39
B.	BASE Budget Limit	(II-B)	378,791.67
C.	Maximum Budget Limit	(II-C)	466,431.24
D.	Over-BASE Levy As Submitted on Budget	(II-D)	152,779.40
E.	Adopted Budget	(II-E)	531,571.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	418,369.08
H.	Maximum Budget Limit	(II-H)	517,640.41
I.	Highest Budget Without a Vote	(II-I)	554,038.51
J.	Highest Budget	(II-J)	554,038.51
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	554,038.51

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		53,302.85
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		53,302.85

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		554,038.51
1.	BASE Budget Limit	(V-A1)	418,369.08	
2.	Over-BASE Budget	(V-A2)	135,669.43	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		209,376.14
1.	Direct State Aid Paid By State	(V-B1)	209,376.14	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		28,083.76
D.	At Risk Student	(V-D)		2,726.01
E.	Indian Education For All	(V-E)		1,083.72
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,037.52
H.	Special Education Allowable Cost Payment	(V-H)		6,988.52
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,722.37
1.	Actual Non-Levy Revenue	(V-J1)	1,722.37	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		167,351.04
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,198.95	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	165,152.09	
M.	**Subtotal of BASE Budget Revenue	(V-M)		418,369.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		135,669.43
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		135,669.43

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.87
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.25
1.	District Property Tax Levy Mills	(V-U1)	21.25	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		47.12

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

14 Fergus

0281 Denton Elem

Submit ID: 0281-45624428

01 General Fund

Adopted Budget	0001	554,038.51

Budget Uses

Expenditure Budget	0002	554,038.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	209,376.14
Quality Educator	3111	28,083.76
At Risk Student	3112	2,726.01
Indian Education For All	3113	1,083.72
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	6,988.52
Data For Achievement	3116	1,037.52
State - Guaranteed Tax Base Aid	3120	2,198.95

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	930.22
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	792.15
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	165,152.09		
Over-BASE Levy	1110(c)	135,669.43		
District Tax Levy			1110	300,821.52
Total Estimated Revenues to Fund Adopted Budget			0004	554,038.51
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	45,500.00

Budget Uses

Expenditure Budget	0002	45,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,919.38
Contingency	0006	2,791.94
Over-Schedule	0011	14,788.68
Fund Balance for Budget	TFS48	5,034.81
Operating Reserve	0961	5,034.81
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,355.66
State - On-Schedule Transportation Reimbursement	3210	15,355.66
District Tax Levy	1110	14,788.68
District Mills	999	2.32
Total Estimated Revenues to Fund Adopted Budget	0004	45,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	56,018.16

Budget Uses

Expenditure Budget	0002	56,018.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	52,018.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	52,018.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	4,000.00
District Mills	999	0.63
Total Estimated Revenues to Fund Adopted Budget	0004	56,018.16

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Chevy Blue Bird	2024	2,000.00	0.00	400.00	200.00
2010 GMC 2140	2010	45,307.00	23,622.80	9,061.40	950.00
2009 ICRP8233	2008	36,494.50	13,798.90	7,298.90	950.00
2007 Thomas Activity Bus	2007	56,483.50	28,296.70	11,296.70	950.00
BUS L 4716	2001	37,500.00	38,000.00	7,500.00	950.00
BUS I 8761	1997	19,162.00	28,743.00	N/A	NA
RADIO (1)	1995	680.00	1,020.00	N/A	NA
BUS E 9430	1993	19,000.00	28,500.00	N/A	NA
RADIOS (7)	1989	3,770.50	5,655.75	N/A	NA
Total					4,000.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,224.49
Operating Reserve	0961	12,000.00
Unreserved Fund Balance Reappropriated	0970	224.49

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	74,775.51
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	385.88
District Tax Levy	1110	14,614.12
District Mills	999	2.29
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0281 Denton Elem

Submit ID: 0281-45624428

29 Flexibility Fund

Adopted Budget	0001	11,616.84

Budget Uses

Expenditure Budget	0002	11,616.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,616.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,616.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,616.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0281 Denton Elem

Submit ID: 0281-45624428

61 Building Reserve Fund

Adopted Budget		0001	24,770.51

Budget Uses

Expenditure Budget		0002	24,770.51
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	24,770.51
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	24,770.51
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	24,770.51

Budget Report
FY 2025

14 Fergus

0282 Denton H S

Submit ID: 0282-63580387

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	11	6,622,421

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: JENN CHAVEZ

(Signature) (Date)

Chairperson, School Trustees: HEATHER DEVRIES

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

14 Fergus

0282 Denton H S

Submit ID: 0282-63580387

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	598,903.04	60,196.29	10%	10.05%	1,756.19	281,602.33	315,544.52	47.65
10 Transportation	29,500.00	3,927.35	20%	13.31%	0.00	7,352.82	22,147.18	3.34
11 Bus Depreciation Reserve	75,187.63	0.00	N/A	0.00%	71,187.63	0.00	4,000.00	0.60
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	60,000.00	12,000.00	20%	20.00%	9,125.69	50,874.31		
17 Adult Education	106.99	0.00	35%	0.00%	106.99	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	15,000.00	0.00	N/A	0.00%	0.00	339.80	14,660.20	2.21
29 Flexibility	5,931.43	0.00	N/A	0.00%	5,931.43	0.00	0.00	0.00
61 Building Reserve	17,883.21	0.00	N/A	0.00%	17,883.21	0.00	0.00	0.00
Total of All Funds	802,512.30	76,123.64			105,991.14	340,169.26	356,351.90	53.80

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

14 Fergus

0282 Denton H S

Submit ID: 0282-63580387

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 DENTON HS 9-12 11

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	197,835.27
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	9,226.58
D.	At Risk Student	(I-D)	24.09
E.	Indian Education For All	(I-E)	270.93
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	259.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,921.65
I.	State Special Education Related-Services Payment To Coop	(I-I)	582.34
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,249.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11
B.	BASE Budget Limit	(II-B)	361,136.50
C.	Maximum Budget Limit	(II-C)	449,076.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	231,989.65
E.	Adopted Budget	(II-E)	593,126.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	368,413.83
H.	Maximum Budget Limit	(II-H)	459,033.12
I.	Highest Budget Without a Vote	(II-I)	598,903.04
J.	Highest Budget	(II-J)	598,903.04
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	598,903.04

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		59,890.30
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		305.99
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	305.99	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,756.19
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,756.19	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		61,952.48

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		598,903.04
1.	BASE Budget Limit	(V-A1)	368,413.83	
2.	Over-BASE Budget	(V-A2)	230,489.21	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		197,835.27
1.	Direct State Aid Paid By State	(V-B1)	197,835.27	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		9,226.58
D.	At Risk Student	(V-D)		24.09
E.	Indian Education For All	(V-E)		270.93
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		259.38
H.	Special Education Allowable Cost Payment	(V-H)		2,921.65
I.	Remaining Fund Balance Available	(V-I)		1,756.19
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,372.78
1.	Actual Non-Levy Revenue	(V-J1)	3,372.78	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		152,504.96
1.	State - Guaranteed Tax Base Aid	(V-L1)	67,449.65	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	85,055.31	
M.	**Subtotal of BASE Budget Revenue	(V-M)		368,413.83

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		230,489.21
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		230,489.21

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.85
U.	Over-BASE Mills	(V-U)		34.80
1.	District Property Tax Levy Mills	(V-U1)	34.80	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		47.65

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	598,903.04

Budget Uses

Expenditure Budget	0002	598,903.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,756.19
Direct State Aid	3110	197,835.27
Quality Educator	3111	9,226.58
At Risk Student	3112	24.09
Indian Education For All	3113	270.93
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	2,921.65
Data For Achievement	3116	259.38
State - Guaranteed Tax Base Aid	3120	67,449.65

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,580.63
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	792.15
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	85,055.31		
Over-BASE Levy	1110(c)	230,489.21		
District Tax Levy			1110	315,544.52
Total Estimated Revenues to Fund Adopted Budget			0004	598,903.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	29,500.00

Budget Uses

Expenditure Budget	0002	29,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	6,684.38
Contingency	0006	668.44
Over-Schedule	0011	22,147.18
Fund Balance for Budget	TFS48	3,927.35
Operating Reserve	0961	3,927.35
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,676.41
State - On-Schedule Transportation Reimbursement	3210	3,676.41
District Tax Levy	1110	22,147.18
District Mills	999	3.34
Total Estimated Revenues to Fund Adopted Budget	0004	29,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	75,187.63

Budget Uses

Expenditure Budget	0002	75,187.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	71,187.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	71,187.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	4,000.00
District Mills	999	0.60
Total Estimated Revenues to Fund Adopted Budget	0004	75,187.63

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Chevy Blue Bird	2024	2,000.00	0.00	400.00	200.00
2010 GMC 2140	2010	45,307.00	33,684.20	9,061.40	950.00
2009 ICRP Bus	2008	66,189.00	19,737.80	13,237.80	950.00
2007 Thomas Activity Bus	2007	56,483.50	33,796.70	11,296.70	950.00
BUS L 4716	2001	37,500.00	45,500.00	7,500.00	950.00
BUS I 8761	1997	19,162.00	28,743.00	N/A	NA
RADIO (1)	1995	680.00	1,020.00	N/A	NA
BUS E 9430	1993	19,000.00	28,500.00	N/A	NA
RADIOS (7)	1989	3,770.50	5,655.75	N/A	NA
Total					4,000.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0282 Denton H S

Submit ID: 0282-63580387

14 Retirement Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,125.69
Operating Reserve	0961	12,000.00
Unreserved Fund Balance Reappropriated	0970	9,125.69

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	50,874.31
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	106.99

Budget Uses

Expenditure Budget	0002	106.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	106.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	106.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	106.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	339.80
District Tax Levy	1110	14,660.20
District Mills	999	2.21
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0282 Denton H S

Submit ID: 0282-63580387

29 Flexibility Fund

Adopted Budget	0001	5,931.43

Budget Uses

Expenditure Budget	0002	5,931.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,931.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,931.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,931.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0282 Denton H S

Submit ID: 0282-63580387

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0282 Denton H S

Submit ID: 0282-63580387

61 Building Reserve Fund

Adopted Budget	0001	17,883.21

Budget Uses

Expenditure Budget	0002	17,883.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,883.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,883.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,883.21

Budget Report
FY 2025

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-28665729

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	134	N/A	14,754,584

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Freyja Erikson

(Signature) (Date)

Chairperson, School Trustees: Heather Burgad

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-28665729

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,340,254.23	126,226.62	10%	9.42%	0.00	774,135.68	566,118.55	38.37
10 Transportation	213,739.00	42,747.80	20%	20.00%	12,885.29	32,951.16	167,902.55	11.38
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	380,277.00		N/A		27,447.26	0.00	352,829.74	23.91
14 Retirement	264,868.00	38,757.27	20%	14.63%	0.00	264,868.00		
17 Adult Education	10,204.93	3,571.73	35%	35.00%	6,633.20	0.00	3,571.73	0.24
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	60,701.53	4,392.37	N/A	7.24%	0.00	1,003.53	59,698.00	4.05
29 Flexibility	127.73	0.00	N/A	0.00%	127.73	0.00	0.00	0.00
61 Building Reserve	241,377.63	0.00	N/A	0.00%	211,637.63	4,536.61	25,203.39	1.71
Total of All Funds	2,511,550.05	215,695.79			258,731.11	1,077,494.98	1,175,323.96	79.66

50 Debt Service **Tax Jurisdiction**								
32-0592	408,950.00	0.00	20-9-438	0.00%	0.00	0.00	408,950.00	27.72

Budget Report
FY 2025

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-28665729

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DESMET K-6	112
M1	DESMET 7-8	22

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	473,626.14
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	58,768.00
D.	At Risk Student	(I-D)	12,724.28
E.	Indian Education For All	(I-E)	3,300.42
F.	American Indian Achievement Gap	(I-F)	2,178.00
G.	Data For Achievement	(I-G)	3,159.72
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	112,429.50
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,093.96
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,274.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	134
B.	BASE Budget Limit	(II-B)	1,054,721.55
C.	Maximum Budget Limit	(II-C)	1,300,670.62
D.	Over-BASE Levy As Submitted on Budget	(II-D)	245,949.07
E.	Adopted Budget	(II-E)	1,300,670.62

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,088,022.34
H.	Maximum Budget Limit	(II-H)	1,341,768.82
I.	Highest Budget Without a Vote	(II-I)	1,340,254.23
J.	Highest Budget	(II-J)	1,341,768.82
K.	Highest Voted Amount	(II-K)	1,514.59
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,340,254.23

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		126,226.62
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		126,226.62

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,340,254.23
1.	BASE Budget Limit	(V-A1)	1,088,022.34	
2.	Over-BASE Budget	(V-A2)	252,231.89	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		473,626.14
1.	Direct State Aid Paid By State	(V-B1)	473,626.14	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		58,768.00
D.	At Risk Student	(V-D)		12,724.28
E.	Indian Education For All	(V-E)		3,300.42
F.	American Indian Achievement Gap	(V-F)		2,178.00
G.	Data For Achievement	(V-G)		3,159.72
H.	Special Education Allowable Cost Payment	(V-H)		112,429.50
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		17,041.64
1.	Actual Non-Levy Revenue	(V-J1)	17,041.64	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		404,794.64
1.	State - Guaranteed Tax Base Aid	(V-L1)	90,907.98	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	313,886.66	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,088,022.34

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		252,231.89
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		252,231.89

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.27
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		17.10
1.	District Property Tax Levy Mills	(V-U1)	17.10	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		38.37

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-28665729

01 General Fund

Adopted Budget	0001	1,340,254.23

Budget Uses

Expenditure Budget	0002	1,340,254.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	473,626.14
Quality Educator	3111	58,768.00
At Risk Student	3112	12,724.28
Indian Education For All	3113	3,300.42
American Indian Achievement Gap	3114	2,178.00
State Special Education Allowable Cost Payment to Districts	3115	112,429.50
Data For Achievement	3116	3,159.72
State - Guaranteed Tax Base Aid	3120	90,907.98

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	13,056.38
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,985.26
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2025

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-28665729

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	313,886.66		
Over-BASE Levy	1110(c)	252,231.89		
District Tax Levy			1110	566,118.55
Total Estimated Revenues to Fund Adopted Budget			0004	1,340,254.23
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	213,739.00

Budget Uses

Expenditure Budget	0002	213,739.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	29,955.60
Contingency	0006	2,995.56
Over-Schedule	0011	180,787.84
Fund Balance for Budget	TFS48	55,633.09
Operating Reserve	0961	42,747.80
Unreserved Fund Balance Reappropriated	0970	12,885.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,475.58
State - On-Schedule Transportation Reimbursement	3210	16,475.58
District Tax Levy	1110	167,902.55
District Mills	999	11.38
Total Estimated Revenues to Fund Adopted Budget	0004	213,739.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	380,277.00

Budget Uses

Expenditure Budget	0002	380,277.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,447.26
Unreserved Fund Balance Reappropriated	0970	27,447.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	352,829.74
District Mills	999	23.91
Total Estimated Revenues to Fund Adopted Budget	0004	380,277.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-28665729

14 Retirement Fund

Adopted Budget	0001	264,868.00

Budget Uses

Expenditure Budget	0002	264,808.88
Add To Fund Balance	0003	59.12
Fund Balance for Budget	TFS48	38,757.27
Operating Reserve	0961	38,757.27
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	264,868.00
Total Estimated Revenues to Fund Adopted Budget	0004	264,868.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,204.93

Budget Uses

Expenditure Budget	0002	10,204.93
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,204.93
Operating Reserve	0961	3,571.73
Unreserved Fund Balance Reappropriated	0970	6,633.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,571.73
District Mills	999	0.24
Total Estimated Revenues to Fund Adopted Budget	0004	10,204.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	60,701.53

Budget Uses

Expenditure Budget	0002	60,701.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,392.37
Operating Reserve	0961	4,392.37
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,003.53
District Tax Levy	1110	59,698.00
District Mills	999	4.05
Total Estimated Revenues to Fund Adopted Budget	0004	60,701.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	127.73

Budget Uses

Expenditure Budget	0002	127.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	127.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	127.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	127.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-28665729

50 Debt Service Fund

32-0592

Taxable Value		14,754,584.00
Adopted Budget	0001	408,950.00

Budget Uses

Expenditure Budget	0002	408,950.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-1,088.64
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	408,950.00
Jurisdiction Mills	999	27.72
Total Estimated Revenues to Fund Adopted Budget	0004	408,950.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	03/10/2020	06/30/2040	5,000,000.00	4,015,000.00	210,000.00	126,750.00	2,000.00
Elementary Bond	01/28/2021	06/30/2041	1,000,000.00	835,000.00	45,000.00	23,200.00	2,000.00
Total Bond Requirements							408,950.00
Total Debt Service Requirements						0002	408,950.00

Budget Report
FY 2025

32 Missoula

0592 DeSmet Elem

Submit ID: 0592-28665729

61 Building Reserve Fund

Adopted Budget		0001	241,377.63

Budget Uses

Expenditure Budget		0002	241,377.63
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	211,637.63
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	211,637.63
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	4,536.61
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	25,203.39	
District Tax Levy		1110	25,203.39
District Mills		999	1.71
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.71
Total Estimated Revenues to Fund Adopted Budget		0004	241,377.63

Budget Report
FY 2025

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-20131278

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	806	N/A	25,309,889

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kasey Swisher

(Signature) (Date)

Chairperson, School Trustees: Todd Rouse

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-20131278

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,912,254.10	579,462.30	10%	9.80%	0.00	4,447,810.42	1,464,443.68	57.85
10 Transportation	131,154.00	26,230.80	20%	20.00%	131.28	0.00	131,022.72	5.18
11 Bus Depreciation Reserve	61,908.44	0.00	N/A	0.00%	58,606.44	0.00	3,302.00	0.13
13 Tuition	63,274.73		N/A		0.00	0.00	63,274.73	2.50
14 Retirement	835,571.00	167,114.20	20%	20.00%	59,235.08	776,335.92		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	143,309.91	0.00	N/A	0.00%	88,667.37	4,642.54	50,000.00	1.98
29 Flexibility	174,037.24	0.00	N/A	0.00%	174,037.24	0.00	0.00	0.00
61 Building Reserve	416,218.15	0.00	N/A	0.00%	311,898.15	54,980.40	49,339.60	1.95
Total of All Funds	7,737,727.57	772,807.30			692,575.56	5,283,769.28	1,761,382.73	69.59

50 Debt Service **Tax Jurisdiction**								
#10	610,775.00	0.00	20-9-438	0.00%	141,576.84	0.00	469,198.16	18.54

Budget Report
FY 2025

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-20131278

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DILLON K-6	623
M1	DILLON 7-8	183

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,493,404.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	215,329.63
D.	At Risk Student	(I-D)	27,532.66
E.	Indian Education For All	(I-E)	19,851.78
F.	American Indian Achievement Gap	(I-F)	6,292.00
G.	Data For Achievement	(I-G)	19,005.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	189,909.32
I.	State Special Education Related-Services Payment To Coop	(I-I)	42,669.64
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	62,103.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	812
B.	BASE Budget Limit	(II-B)	4,887,533.29
C.	Maximum Budget Limit	(II-C)	6,102,864.55
D.	Over-BASE Levy As Submitted on Budget	(II-D)	878,832.93
E.	Adopted Budget	(II-E)	5,766,366.22

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,033,421.17
H.	Maximum Budget Limit	(II-H)	6,288,585.73
I.	Highest Budget Without a Vote	(II-I)	5,912,254.10
J.	Highest Budget	(II-J)	6,288,585.73
K.	Highest Voted Amount	(II-K)	376,331.63
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,912,254.10

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		579,462.30
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		579,462.30

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,912,254.10
1.	BASE Budget Limit	(V-A1)	5,033,421.17	
2.	Over-BASE Budget	(V-A2)	878,832.93	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,493,404.40
1.	Direct State Aid Paid By State	(V-B1)	2,493,404.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		215,329.63
D.	At Risk Student	(V-D)		27,532.66
E.	Indian Education For All	(V-E)		19,851.78
F.	American Indian Achievement Gap	(V-F)		6,292.00
G.	Data For Achievement	(V-G)		19,005.48
H.	Special Education Allowable Cost Payment	(V-H)		189,909.32
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		40,042.76
1.	Actual Non-Levy Revenue	(V-J1)	40,042.76	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,022,053.14
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,436,442.39	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	585,610.75	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,033,421.17

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		878,832.93
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		878,832.93

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.13
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		34.72
1.	District Property Tax Levy Mills	(V-U1)	34.72	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		57.85

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	5,912,254.10

Budget Uses

Expenditure Budget	0002	5,912,254.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,493,404.40
Quality Educator	3111	215,329.63
At Risk Student	3112	27,532.66
Indian Education For All	3113	19,851.78
American Indian Achievement Gap	3114	6,292.00
State Special Education Allowable Cost Payment to Districts	3115	189,909.32
Data For Achievement	3116	19,005.48
State - Guaranteed Tax Base Aid	3120	1,436,442.39

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	40,042.76
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	585,610.75		
Over-BASE Levy	1110(c)	878,832.93		
District Tax Levy			1110	1,464,443.68
Total Estimated Revenues to Fund Adopted Budget			0004	5,912,254.10
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2025

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-20131278

10 Transportation Fund

Adopted Budget	0001	131,154.00

Budget Uses

Expenditure Budget	0002	131,154.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	131,154.00
Fund Balance for Budget	TFS48	26,362.08
Operating Reserve	0961	26,230.80
Unreserved Fund Balance Reappropriated	0970	131.28

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	131,022.72
District Mills	999	5.18
Total Estimated Revenues to Fund Adopted Budget	0004	131,154.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	61,908.44

Budget Uses

Expenditure Budget	0002	61,908.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	58,606.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	58,606.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	3,302.00
District Mills	999	0.13
Total Estimated Revenues to Fund Adopted Budget	0004	61,908.44

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2006 Chevrolet Bluebird	2024	16,510.00	0.00	3,302.00	3,302.00
2002 Bluebird	2003	42,597.00	63,895.50	N/A	NA
Total					3,302.00

Budget Report
FY 2025

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-20131278

13 Tuition Fund

Adopted Budget	0001	63,274.73

Budget Uses

Expenditure Budget	0002	63,274.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	63,274.73
District Mills	999	2.50
Total Estimated Revenues to Fund Adopted Budget	0004	63,274.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-20131278

14 Retirement Fund

Adopted Budget	0001	835,571.00

Budget Uses

Expenditure Budget	0002	835,571.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	226,349.28
Operating Reserve	0961	167,114.20
Unreserved Fund Balance Reappropriated	0970	59,235.08

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	776,335.92
Total Estimated Revenues to Fund Adopted Budget	0004	835,571.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	143,309.91

Budget Uses

Expenditure Budget	0002	143,309.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	88,667.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	88,667.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,642.54
District Tax Levy	1110	50,000.00
District Mills	999	1.98
Total Estimated Revenues to Fund Adopted Budget	0004	143,309.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	174,037.24

Budget Uses

Expenditure Budget	0002	174,037.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	174,037.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	174,037.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	174,037.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-20131278

50 Debt Service Fund

#10

Taxable Value		25,309,889.00
Adopted Budget	0001	610,775.00

Budget Uses

Expenditure Budget	0002	610,775.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	141,576.84
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	141,576.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	469,198.16
Jurisdiction Mills	999	18.54
Total Estimated Revenues to Fund Adopted Budget	0004	610,775.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Refunding Bond	08/18/2016	06/15/2031	7,245,000.00	3,210,000.00	485,000.00	125,275.00	500.00
Total Bond Requirements							610,775.00
Total Debt Service Requirements						0002	610,775.00

Budget Report
FY 2025

01 Beaverhead

0005 Dillon Elem

Submit ID: 0005-20131278

61 Building Reserve Fund

Adopted Budget		0001	416,218.15

Budget Uses

Expenditure Budget		0002	416,218.15
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	311,898.15
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	311,898.15
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	54,980.40
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	49,339.60	
District Tax Levy		1110	49,339.60
District Mills		999	1.95
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.95
Total Estimated Revenues to Fund Adopted Budget		0004	416,218.15

Budget Report
FY 2025

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-53223621

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	12	N/A	1,329,855

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Gayle Holm

(Signature) (Date)

Chairperson, School Trustees: Steve Salusso

(Signature) (Date)

County Superintendent: Cathy Maloney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-53223621

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	132,061.92	12,913.41	10%	9.78%	0.00	75,963.35	56,098.57	42.19
10 Transportation	455.82	91.16	20%	20.00%	364.66	0.00	91.16	0.07
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	17,500.00	1,987.31	20%	11.36%	0.00	17,500.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	742.66	0.00	N/A	0.00%	635.98	106.68	0.00	0.00
29 Flexibility	17,352.37	0.00	N/A	0.00%	17,352.37	0.00	0.00	0.00
61 Building Reserve	96,866.31	0.00	N/A	0.00%	80,986.31	2,580.00	13,300.00	10.00
Total of All Funds	264,979.08	14,991.88			99,339.32	96,150.03	69,489.73	52.26

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-53223621

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DIVIDE K-8 12

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	60,181.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,673.00
D.	At Risk Student	(I-D)	786.00
E.	Indian Education For All	(I-E)	295.56
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	282.96
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,905.96
I.	State Special Education Related-Services Payment To Coop	(I-I)	635.28
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	296.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	92,346.66
C.	Maximum Budget Limit	(II-C)	114,829.32
D.	Over-BASE Levy As Submitted on Budget	(II-D)	16,394.90
E.	Adopted Budget	(II-E)	108,741.56

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	115,667.02
H.	Maximum Budget Limit	(II-H)	143,483.21
I.	Highest Budget Without a Vote	(II-I)	132,061.92
J.	Highest Budget	(II-J)	143,483.21
K.	Highest Voted Amount	(II-K)	11,421.29
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	132,061.92

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		12,913.41
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		12,913.41

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		132,061.92
1.	BASE Budget Limit	(V-A1)	115,667.02	
2.	Over-BASE Budget	(V-A2)	16,394.90	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		60,181.31
1.	Direct State Aid Paid By State	(V-B1)	60,181.31	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,673.00
D.	At Risk Student	(V-D)		786.00
E.	Indian Education For All	(V-E)		295.56
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		282.96
H.	Special Education Allowable Cost Payment	(V-H)		1,905.96
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		48,542.23
1.	State - Guaranteed Tax Base Aid	(V-L1)	8,838.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	39,703.67	
M.	**Subtotal of BASE Budget Revenue	(V-M)		115,667.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		16,394.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		16,394.90

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		29.86
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		12.33
1.	District Property Tax Levy Mills	(V-U1)	12.33	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.19

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-53223621

01 General Fund

Adopted Budget	0001	132,061.92

Budget Uses

Expenditure Budget	0002	132,061.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	60,181.31
Quality Educator	3111	3,673.00
At Risk Student	3112	786.00
Indian Education For All	3113	295.56
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,905.96
Data For Achievement	3116	282.96
State - Guaranteed Tax Base Aid	3120	8,838.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	39,703.67		
Over-BASE Levy	1110(c)	16,394.90		
District Tax Levy			1110	56,098.57
Total Estimated Revenues to Fund Adopted Budget			0004	132,061.92
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	455.82

Budget Uses

Expenditure Budget	0002	455.82
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	455.82
Fund Balance for Budget	TFS48	455.82
Operating Reserve	0961	91.16
Unreserved Fund Balance Reappropriated	0970	364.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	91.16
District Mills	999	0.07
Total Estimated Revenues to Fund Adopted Budget	0004	455.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	17,500.00

Budget Uses

Expenditure Budget	0002	17,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,987.31
Operating Reserve	0961	1,987.31
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	17,500.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	742.66

Budget Uses

Expenditure Budget	0002	742.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	635.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	635.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	106.68
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	742.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	17,352.37

Budget Uses

Expenditure Budget	0002	17,352.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,352.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,352.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,352.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

47 Silver Bow

0843 Divide Elem

Submit ID: 0843-53223621

61 Building Reserve Fund

Adopted Budget		0001	96,866.31

Budget Uses

Expenditure Budget		0002	96,866.31
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	80,986.31
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	80,986.31
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	2,580.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,300.00	
District Tax Levy		1110	13,300.00
District Mills		999	10.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	10.00
Total Estimated Revenues to Fund Adopted Budget		0004	96,866.31

Budget Report
FY 2025

45 Sanders

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 58	N/A	606,584

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Breezy Stipe

(Signature) (Date)

Chairperson, School Trustees: Birrell White

(Signature) (Date)

County Superintendent: Lisa Wadsworth

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

45 Sanders

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	575,898.22	57,589.00	10%	10.00%	10,600.19	497,983.18	67,314.85	111.04
10 Transportation	75,000.00	15,000.00	20%	20.00%	2,378.30	28,794.96	43,826.74	72.25
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	4,050.38		N/A		4,050.38	0.00	0.00	0.00
14 Retirement	125,000.00	25,000.00	20%	20.00%	27,719.93	97,280.07		
17 Adult Education	650.00	227.50	35%	35.00%	88.75	0.00	561.25	0.93
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,061.37	0.00	N/A	0.00%	571.71	489.66	0.00	0.00
29 Flexibility	6,766.46	0.00	N/A	0.00%	6,766.46	0.00	0.00	0.00
61 Building Reserve	21,490.00	0.00	N/A	0.00%	0.00	17,192.00	4,298.00	7.09
Total of All Funds	809,916.43	97,816.50			52,175.72	641,739.87	116,000.84	191.31

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DIXON K-8	46 *
M1	DIXON 7-8	12 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	251,961.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	40,403.00
D.	At Risk Student	(I-D)	10,093.47
E.	Indian Education For All	(I-E)	1,428.54
F.	American Indian Achievement Gap	(I-F)	6,292.00
G.	Data For Achievement	(I-G)	1,367.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,465.01
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,488.18
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,029.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	59
B.	BASE Budget Limit	(II-B)	533,366.96
C.	Maximum Budget Limit	(II-C)	649,416.71
D.	Over-BASE Levy As Submitted on Budget	(II-D)	53,928.88
E.	Adopted Budget	(II-E)	587,295.84

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	521,969.34
H.	Maximum Budget Limit	(II-H)	638,187.55
I.	Highest Budget Without a Vote	(II-I)	575,898.22
J.	Highest Budget	(II-J)	638,187.55
K.	Highest Voted Amount	(II-K)	62,289.33
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	575,898.22

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		57,589.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		10,600.19
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	10,600.19	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		68,189.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		575,898.22
1.	BASE Budget Limit	(V-A1)	521,969.34	
2.	Over-BASE Budget	(V-A2)	53,928.88	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		251,961.84
1.	Direct State Aid Paid By State	(V-B1)	251,961.84	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		40,403.00
D.	At Risk Student	(V-D)		10,093.47
E.	Indian Education For All	(V-E)		1,428.54
F.	American Indian Achievement Gap	(V-F)		6,292.00
G.	Data For Achievement	(V-G)		1,367.64
H.	Special Education Allowable Cost Payment	(V-H)		7,465.01
I.	Remaining Fund Balance Available	(V-I)		10,600.19
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,289.91
1.	Actual Non-Levy Revenue	(V-J1)	1,289.91	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		191,067.74
1.	State - Guaranteed Tax Base Aid	(V-L1)	177,681.77	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	13,385.97	
M.	**Subtotal of BASE Budget Revenue	(V-M)		521,969.34

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		53,928.88
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		53,928.88

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.13
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		88.91
1.	District Property Tax Levy Mills	(V-U1)	88.91	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		111.04

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

45 Sanders

0809 Dixon Elem

Submit ID: 0809-53849171

01 General Fund

Adopted Budget	0001	575,898.22

Budget Uses

Expenditure Budget	0002	575,898.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	10,600.19
Direct State Aid	3110	251,961.84
Quality Educator	3111	40,403.00
At Risk Student	3112	10,093.47
Indian Education For All	3113	1,428.54
American Indian Achievement Gap	3114	6,292.00
State Special Education Allowable Cost Payment to Districts	3115	7,465.01
Data For Achievement	3116	1,367.64
State - Guaranteed Tax Base Aid	3120	177,681.77

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,289.91
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	13,385.97		
Over-BASE Levy	1110(c)	53,928.88		
District Tax Levy			1110	67,314.85
Total Estimated Revenues to Fund Adopted Budget			0004	575,898.22
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	26,177.24
Contingency	0006	2,617.72
Over-Schedule	0011	46,205.04
Fund Balance for Budget	TFS48	17,378.30
Operating Reserve	0961	15,000.00
Unreserved Fund Balance Reappropriated	0970	2,378.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,397.48
State - On-Schedule Transportation Reimbursement	3210	14,397.48
District Tax Levy	1110	43,826.74
District Mills	999	72.25
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

45 Sanders

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13 Tuition Fund

Adopted Budget	0001	4,050.38

Budget Uses

Expenditure Budget	0002	4,050.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,050.38
Unreserved Fund Balance Reappropriated	0970	4,050.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,050.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	125,000.00

Budget Uses

Expenditure Budget	0002	125,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	52,719.93
Operating Reserve	0961	25,000.00
Unreserved Fund Balance Reappropriated	0970	27,719.93

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	97,280.07
Total Estimated Revenues to Fund Adopted Budget	0004	125,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
45 Sanders

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17 Adult Education Fund

Adopted Budget	0001	650.00

Budget Uses

Expenditure Budget	0002	650.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	316.25
Operating Reserve	0961	227.50
Unreserved Fund Balance Reappropriated	0970	88.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	561.25
District Mills	999	0.93
Total Estimated Revenues to Fund Adopted Budget	0004	650.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

45 Sanders

0809 Dixon Elem

Submit ID: 0809-53849171

28 Technology Fund

Adopted Budget	0001	1,061.37

Budget Uses

Expenditure Budget	0002	1,061.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	571.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	571.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	8.22
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	481.44
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,061.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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Submit ID: 0809-53849171

29 Flexibility Fund

Adopted Budget	0001	6,766.46

Budget Uses

Expenditure Budget	0002	6,766.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,766.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,766.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,766.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

45 Sanders

0809 Dixon Elem

Submit ID: 0809-53849171

61 Building Reserve Fund

Adopted Budget		0001	21,490.00

Budget Uses

Expenditure Budget		0002	21,490.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	17,192.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,298.00	
District Tax Levy		1110	4,298.00
District Mills		999	7.09
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	7.09
Total Estimated Revenues to Fund Adopted Budget		0004	21,490.00

Budget Report
FY 2025

36 Phillips

0648 Dodson K-12

Submit ID: 0648-15856397

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	64	*	32	1,674,052

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Mary Nordlund

(Signature) (Date)

Chairperson, School Trustees: Iris Kill Eagle

(Signature) (Date)

County Superintendent: Darlene Kolczak

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
36 Phillips
0648 Dodson K-12

Submit ID: 0648-15856397

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,261,400.59	124,891.31	10%	9.90%	0.00	1,038,535.37	222,865.22	133.16
10 Transportation	148,000.00	29,600.00	20%	20.00%	39,458.78	43,404.66	65,136.56	38.91
11 Bus Depreciation Reserve	232,225.21	0.00	N/A	0.00%	173,675.56	0.00	58,549.65	34.97
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	195,000.00	39,000.00	20%	20.00%	0.00	195,000.00		
17 Adult Education	25,265.71	0.00	35%	0.00%	25,265.71	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,302.18	0.00	N/A	0.00%	4,287.27	1,014.91	0.00	0.00
29 Flexibility	2,524.44	0.00	N/A	0.00%	2,524.44	0.00	0.00	0.00
61 Building Reserve	443.43	0.00	N/A	0.00%	443.43	0.00	0.00	0.00
Total of All Funds	1,870,161.56	193,491.31			245,655.19	1,277,954.94	346,551.43	207.04

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

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0648 Dodson K-12

Submit ID: 0648-15856397

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DODSON K-6	43
M1	DODSON 7-8	21
H1	DODSON HS 9-12	32 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	549,506.22
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	53,853.53
D.	At Risk Student	(I-D)	9,750.37
E.	Indian Education For All	(I-E)	2,364.48
F.	American Indian Achievement Gap	(I-F)	19,118.00
G.	Data For Achievement	(I-G)	2,263.68
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	19,720.21
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,870.48
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,693.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	15,320.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	100
B.	BASE Budget Limit	(II-B)	1,092,439.57
C.	Maximum Budget Limit	(II-C)	1,353,393.64
D.	Over-BASE Levy As Submitted on Budget	(II-D)	161,037.72
E.	Adopted Budget	(II-E)	1,253,477.29

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,100,362.87
H.	Maximum Budget Limit	(II-H)	1,360,981.36
I.	Highest Budget Without a Vote	(II-I)	1,261,400.59
J.	Highest Budget	(II-J)	1,360,981.36
K.	Highest Voted Amount	(II-K)	99,580.77
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,261,400.59

Budget Report
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Submit ID: 0648-15856397

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			124,891.31
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			124,891.31

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	13,468.44	6,251.77	19,720.21
B.	Special Education RSBG to Coop	3,388.16	1,482.32	4,870.48
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	6,742.64	3,093.64	9,836.28

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	440,490.40	258,152.00	698,642.40
		617,381.40	611,939.00	1,229,320.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	217,935.63	216,014.47	433,950.10
H.	Special Education in BASE@40%	6,742.64	3,093.64	9,836.28
I.	Subsidized BASE Amount	224,678.27	219,108.11	443,786.38
J.	Subsidized BASE Ratio	51%	49%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,261,400.59
	1. BASE Budget Limit	(V-A1)	1,100,362.87	
	2. Over-BASE Budget	(V-A2)	161,037.72	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		549,506.22
	1. Direct State Aid Paid By State	(V-B1)	549,506.22	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		53,853.53
D.	At Risk Student	(V-D)		9,750.37
E.	Indian Education For All	(V-E)		2,364.48
F.	American Indian Achievement Gap	(V-F)		19,118.00
G.	Data For Achievement	(V-G)		2,263.68

H.	Special Education Allowable Cost Payment	(V-H)		19,720.21
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		443,786.38
1.	State - Guaranteed Tax Base Aid	(V-L1)	381,958.88	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	61,827.50	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,100,362.87

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		161,037.72
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		161,037.72

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.16
T.	BASE Mills - High School	(V-T)		12.80
U.	Over-BASE Mills	(V-U)		96.20
1.	District Property Tax Levy Mills	(V-U1)	96.20	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		133.16

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

36 Phillips

0648 Dodson K-12

Submit ID: 0648-15856397

01 General Fund

Adopted Budget	0001	1,261,400.59

Budget Uses

Expenditure Budget	0002	1,261,400.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	549,506.22
Quality Educator	3111	53,853.53
At Risk Student	3112	9,750.37
Indian Education For All	3113	2,364.48
American Indian Achievement Gap	3114	19,118.00
State Special Education Allowable Cost Payment to Districts	3115	19,720.21
Data For Achievement	3116	2,263.68
State - Guaranteed Tax Base Aid	3120	381,958.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	61,827.50		
Over-BASE Levy	1110(c)	161,037.72		
District Tax Levy			1110	222,865.22
Total Estimated Revenues to Fund Adopted Budget			0004	1,261,400.59
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	148,000.00

Budget Uses

Expenditure Budget	0002	148,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	39,458.78
Contingency	0006	3,945.88
Over-Schedule	0011	104,595.34
Fund Balance for Budget	TFS48	69,058.78
Operating Reserve	0961	29,600.00
Unreserved Fund Balance Reappropriated	0970	39,458.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,702.33
State - On-Schedule Transportation Reimbursement	3210	21,702.33
District Tax Levy	1110	65,136.56
District Mills	999	38.91
Total Estimated Revenues to Fund Adopted Budget	0004	148,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	232,225.21

Budget Uses

Expenditure Budget	0002	232,225.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	173,675.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	173,675.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	58,549.65
District Mills	999	34.97
Total Estimated Revenues to Fund Adopted Budget	0004	232,225.21

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Chevrolet express bus, 30 passenger, gas	2021	58,500.00	26,325.00	11,700.00	8,775.00
2020 Freightliner M2, 52 passenger, ultra coach liner se	2021	250,375.00	112,668.25	50,075.00	37,556.25
2021 ICCE 42 passenger, b:67, cummins diesel bus	2021	81,456.00	36,654.60	16,291.20	12,218.40
Total					58,549.65

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	195,000.00

Budget Uses

Expenditure Budget	0002	195,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,000.00
Operating Reserve	0961	39,000.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	195,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	195,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	25,265.71

Budget Uses

Expenditure Budget	0002	25,265.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,265.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,265.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,265.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,302.18

Budget Uses

Expenditure Budget	0002	5,302.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,287.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,287.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,014.91
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,302.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2,524.44

Budget Uses

Expenditure Budget	0002	2,524.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,524.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,524.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,524.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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36 Phillips

0648 Dodson K-12

Submit ID: 0648-15856397

61 Building Reserve Fund

Adopted Budget	0001	443.43

Budget Uses

Expenditure Budget	0002	443.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	443.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	443.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	443.43

Budget Report
FY 2025

20 Granite

0419 Drummond Elem

Submit ID: 0419-20891603

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	121	N/A	6,237,589

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Toby Wetsch

(Signature) (Date)

Chairperson, School Trustees: Garrett Lacy

(Signature) (Date)

County Superintendent: Ashley Todd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

20 Granite

0419 Drummond Elem

Submit ID: 0419-20891603

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,062,399.31	208,130.96	10%	19.59%	4,250.60	752,813.49	305,335.22	48.96
10 Transportation	91,569.52	18,313.90	20%	20.00%	12,558.69	23,556.76	55,454.07	8.89
11 Bus Depreciation Reserve	37,017.27	0.00	N/A	0.00%	24,517.27	0.00	12,500.00	2.00
13 Tuition	23,025.33		N/A		3,025.33	0.00	20,000.00	3.21
14 Retirement	147,373.31	24,098.06	20%	16.35%	0.00	147,373.31		
17 Adult Education	5,020.45	0.00	35%	0.00%	5,020.45	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,784.76	0.00	N/A	0.00%	5,962.26	822.50	0.00	0.00
29 Flexibility	6,523.10	0.00	N/A	0.00%	6,523.10	0.00	0.00	0.00
61 Building Reserve	58,145.12	0.00	N/A	0.00%	29,285.12	16,844.31	12,015.69	1.93
Total of All Funds	1,437,858.17	250,542.92			91,142.82	941,410.37	405,304.98	64.99

50 Debt Service Tax Jurisdiction								
#11	0.00	0.00	20-9-438	0.00%	120.44	0.00	0.00	0.00

Budget Report
FY 2025

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0419 Drummond Elem

Submit ID: 0419-20891603

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DRUMMOND K-6	88
M1	DRUMMOND 7-8	33

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	445,816.52
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	49,750.79
D.	At Risk Student	(I-D)	4,460.40
E.	Indian Education For All	(I-E)	2,980.23
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	2,853.18
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	22,156.37
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,405.74
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	9,712.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	126
B.	BASE Budget Limit	(II-B)	882,567.57
C.	Maximum Budget Limit	(II-C)	1,098,960.62
D.	Over-BASE Levy As Submitted on Budget	(II-D)	170,649.58
E.	Adopted Budget	(II-E)	1,053,217.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	891,749.73
H.	Maximum Budget Limit	(II-H)	1,108,357.48
I.	Highest Budget Without a Vote	(II-I)	1,062,399.31
J.	Highest Budget	(II-J)	1,108,357.48
K.	Highest Voted Amount	(II-K)	45,958.17
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,062,399.31

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		106,239.93
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		101,891.03
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	101,891.03	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,250.60
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	4,250.60	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		212,381.56

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,062,399.31
1.	BASE Budget Limit	(V-A1)	891,749.73	
2.	Over-BASE Budget	(V-A2)	170,649.58	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		445,816.52
1.	Direct State Aid Paid By State	(V-B1)	445,816.52	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		49,750.79
D.	At Risk Student	(V-D)		4,460.40
E.	Indian Education For All	(V-E)		2,980.23
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		2,853.18
H.	Special Education Allowable Cost Payment	(V-H)		22,156.37
I.	Remaining Fund Balance Available	(V-I)		4,250.60
J.	Non-Levy Revenue and Funding Sources	(V-J)		14,774.80
1.	Actual Non-Levy Revenue	(V-J1)	14,774.80	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		344,464.84
1.	State - Guaranteed Tax Base Aid	(V-L1)	209,779.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	134,685.64	
M.	**Subtotal of BASE Budget Revenue	(V-M)		891,749.73

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		170,649.58
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		170,649.58

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.60
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		27.36
1.	District Property Tax Levy Mills	(V-U1)	27.36	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		48.96

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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0419 Drummond Elem

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01 General Fund

Adopted Budget	0001	1,062,399.31

Budget Uses

Expenditure Budget	0002	1,062,399.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,250.60
Direct State Aid	3110	445,816.52
Quality Educator	3111	49,750.79
At Risk Student	3112	4,460.40
Indian Education For All	3113	2,980.23
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	22,156.37
Data For Achievement	3116	2,853.18
State - Guaranteed Tax Base Aid	3120	209,779.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	14,774.80
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	134,685.64		
Over-BASE Levy	1110(c)	170,649.58		
District Tax Levy			1110	305,335.22
Total Estimated Revenues to Fund Adopted Budget			0004	1,062,399.31
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	91,569.52

Budget Uses

Expenditure Budget	0002	91,569.52
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	21,415.24
Contingency	0006	2,141.52
Over-Schedule	0011	68,012.76
Fund Balance for Budget	TFS48	30,872.59
Operating Reserve	0961	18,313.90
Unreserved Fund Balance Reappropriated	0970	12,558.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,778.38
State - On-Schedule Transportation Reimbursement	3210	11,778.38
District Tax Levy	1110	55,454.07
District Mills	999	8.89
Total Estimated Revenues to Fund Adopted Budget	0004	91,569.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	37,017.27

Budget Uses

Expenditure Budget	0002	37,017.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,517.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,517.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	12,500.00
District Mills	999	2.00
Total Estimated Revenues to Fund Adopted Budget	0004	37,017.27

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Thomas Activity Bus	2022	62,500.00	25,000.00	12,500.00	12,500.00
Total					12,500.00

Budget Report
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0419 Drummond Elem

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13 Tuition Fund

Adopted Budget	0001	23,025.33

Budget Uses

Expenditure Budget	0002	23,025.33
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,025.33
Unreserved Fund Balance Reappropriated	0970	3,025.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,000.00
District Mills	999	3.21
Total Estimated Revenues to Fund Adopted Budget	0004	23,025.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	147,373.31

Budget Uses

Expenditure Budget	0002	147,373.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,098.06
Operating Reserve	0961	24,098.06
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	147,373.31
Total Estimated Revenues to Fund Adopted Budget	0004	147,373.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,020.45

Budget Uses

Expenditure Budget	0002	5,020.45
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,020.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,020.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,020.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,784.76

Budget Uses

Expenditure Budget	0002	6,784.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,962.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,962.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	822.50
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,784.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	6,523.10

Budget Uses

Expenditure Budget	0002	6,523.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,523.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,523.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,523.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

#11

Taxable Value		6,237,589.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	120.44
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	120.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	120.44

61 Building Reserve Fund

Adopted Budget		0001	58,145.12

Budget Uses

Expenditure Budget		0002	28,860.00
Add To Fund Balance		0003	29,285.12
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	29,285.12
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	29,285.12
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,844.31
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,015.69	
District Tax Levy		1110	12,015.69
District Mills		999	1.93
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.93
Total Estimated Revenues to Fund Adopted Budget		0004	58,145.12

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20 Granite

0420 Drummond H S

Submit ID: 0420-94211154

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	73	7,597,874

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Toby Wetsch

(Signature) (Date)

Chairperson, School Trustees: Garrett Lacy

(Signature) (Date)

County Superintendent: Ashley Todd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

20 Granite

0420 Drummond H S

Submit ID: 0420-94211154

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	988,531.07	188,494.58	10%	19.07%	1,112.05	708,658.81	278,760.21	36.68
10 Transportation	92,601.86	18,520.37	20%	20.00%	12,424.86	23,912.50	56,264.50	7.41
11 Bus Depreciation Reserve	36,951.23	0.00	N/A	0.00%	24,451.23	0.00	12,500.00	1.65
13 Tuition	40,003.23		N/A		3.23	0.00	40,000.00	5.26
14 Retirement	104,993.00	20,998.60	20%	20.00%	4,546.93	100,446.07		
17 Adult Education	4,994.85	0.00	35%	0.00%	4,994.85	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,717.33	0.00	N/A	0.00%	5,971.57	745.76	0.00	0.00
29 Flexibility	47,795.47	0.00	N/A	0.00%	39,132.23	8,663.24	0.00	0.00
61 Building Reserve	43,254.80	0.00	N/A	0.00%	20,774.80	16,061.09	6,418.91	0.84
Total of All Funds	1,365,842.84	228,013.55			113,411.75	858,487.47	393,943.62	51.84

50 Debt Service Tax Jurisdiction								
2	0.00	0.00	20-9-438	0.00%	446.46	0.00	0.00	0.00

Budget Report
FY 2025

20 Granite

0420 Drummond H S

Submit ID: 0420-94211154

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 DRUMMOND HS 9-12 73

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	421,050.76
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	30,945.03
D.	At Risk Student	(I-D)	2,259.72
E.	Indian Education For All	(I-E)	1,797.99
F.	American Indian Achievement Gap	(I-F)	484.00
G.	Data For Achievement	(I-G)	1,721.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,594.59
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,864.62
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	17,415.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	68
B.	BASE Budget Limit	(II-B)	751,550.39
C.	Maximum Budget Limit	(II-C)	931,536.71
D.	Over-BASE Levy As Submitted on Budget	(II-D)	179,986.32
E.	Adopted Budget	(II-E)	931,536.71

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	808,544.75
H.	Maximum Budget Limit	(II-H)	1,002,345.08
I.	Highest Budget Without a Vote	(II-I)	988,531.07
J.	Highest Budget	(II-J)	1,002,345.08
K.	Highest Voted Amount	(II-K)	13,814.01
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	988,531.07

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		98,853.11
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		89,641.47
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	89,641.47	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,112.05
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,112.05	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		189,606.63

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		988,531.07
1.	BASE Budget Limit	(V-A1)	808,544.75	
2.	Over-BASE Budget	(V-A2)	179,986.32	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		421,050.76
1.	Direct State Aid Paid By State	(V-B1)	421,050.76	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		30,945.03
D.	At Risk Student	(V-D)		2,259.72
E.	Indian Education For All	(V-E)		1,797.99
F.	American Indian Achievement Gap	(V-F)		484.00
G.	Data For Achievement	(V-G)		1,721.34
H.	Special Education Allowable Cost Payment	(V-H)		11,594.59
I.	Remaining Fund Balance Available	(V-I)		1,112.05
J.	Non-Levy Revenue and Funding Sources	(V-J)		12,584.53
1.	Actual Non-Levy Revenue	(V-J1)	12,584.53	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		324,994.74
1.	State - Guaranteed Tax Base Aid	(V-L1)	226,220.85	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	98,773.89	
M.	**Subtotal of BASE Budget Revenue	(V-M)		808,544.75

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		179,986.32
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		179,986.32

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.99
U.	Over-BASE Mills	(V-U)		23.69
1.	District Property Tax Levy Mills	(V-U1)	23.69	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.68

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

20 Granite

0420 Drummond H S

Submit ID: 0420-94211154

01 General Fund

Adopted Budget	0001	988,531.07

Budget Uses

Expenditure Budget	0002	988,531.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,112.05
Direct State Aid	3110	421,050.76
Quality Educator	3111	30,945.03
At Risk Student	3112	2,259.72
Indian Education For All	3113	1,797.99
American Indian Achievement Gap	3114	484.00
State Special Education Allowable Cost Payment to Districts	3115	11,594.59
Data For Achievement	3116	1,721.34
State - Guaranteed Tax Base Aid	3120	226,220.85

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	12,584.53
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	98,773.89		
Over-BASE Levy	1110(c)	179,986.32		
District Tax Levy			1110	278,760.21
Total Estimated Revenues to Fund Adopted Budget			0004	988,531.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	92,601.86

Budget Uses

Expenditure Budget	0002	92,601.86
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	21,738.64
Contingency	0006	2,173.86
Over-Schedule	0011	68,689.36
Fund Balance for Budget	TFS48	30,945.23
Operating Reserve	0961	18,520.37
Unreserved Fund Balance Reappropriated	0970	12,424.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,956.25
State - On-Schedule Transportation Reimbursement	3210	11,956.25
District Tax Levy	1110	56,264.50
District Mills	999	7.41
Total Estimated Revenues to Fund Adopted Budget	0004	92,601.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	36,951.23

Budget Uses

Expenditure Budget	0002	36,951.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,451.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,451.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	12,500.00
District Mills	999	1.65
Total Estimated Revenues to Fund Adopted Budget	0004	36,951.23

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Thomas Activity Bus	2022	62,500.00	25,000.00	12,500.00	12,500.00
Total					12,500.00

Budget Report
FY 2025
20 Granite
0420 Drummond H S

Submit ID: 0420-94211154

13 Tuition Fund

Adopted Budget	0001	40,003.23

Budget Uses

Expenditure Budget	0002	40,003.23
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3.23
Unreserved Fund Balance Reappropriated	0970	3.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	40,000.00
District Mills	999	5.26
Total Estimated Revenues to Fund Adopted Budget	0004	40,003.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
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0420 Drummond H S

Submit ID: 0420-94211154

14 Retirement Fund

Adopted Budget	0001	104,993.00

Budget Uses

Expenditure Budget	0002	104,993.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,545.53
Operating Reserve	0961	20,998.60
Unreserved Fund Balance Reappropriated	0970	4,546.93

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	100,446.07
Total Estimated Revenues to Fund Adopted Budget	0004	104,993.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,994.85

Budget Uses

Expenditure Budget	0002	4,994.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,994.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,994.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,994.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,717.33

Budget Uses

Expenditure Budget	0002	6,717.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,971.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,971.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	745.76
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,717.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
20 Granite
0420 Drummond H S

Submit ID: 0420-94211154

29 Flexibility Fund

Adopted Budget	0001	47,795.47

Budget Uses

Expenditure Budget	0002	47,795.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,132.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	39,132.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	8,663.24
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	47,795.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

20 Granite

0420 Drummond H S

Submit ID: 0420-94211154

50 Debt Service Fund

2

Taxable Value		7,597,874.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	446.46
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	446.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	446.46

61 Building Reserve Fund

Adopted Budget		0001	43,254.80

Budget Uses

Expenditure Budget		0002	22,480.00
Add To Fund Balance		0003	20,774.80
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	20,774.80
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	20,774.80
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,061.09
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	6,418.91	
District Tax Levy		1110	6,418.91
District Mills		999	0.84
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.84
Total Estimated Revenues to Fund Adopted Budget		0004	43,254.80

Budget Report
FY 2025

37 Pondera

0671 Dupuyer Elem

Submit ID: 0671-20446142

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	49	N/A	1,037,234

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Angela Munroe

(Signature) (Date)

Chairperson, School Trustees: Kevin Thomas

(Signature) (Date)

County Superintendent: Shaunna Graham

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
37 Pondera
0671 Dupuyer Elem

Submit ID: 0671-20446142

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	340,712.71	22,437.96	10%	6.59%	0.00	270,920.57	69,792.14	67.30
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	33,000.00	6,600.00	20%	20.00%	6,309.28	26,690.72		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	702.28	0.00	N/A	0.00%	407.75	294.53	0.00	0.00
29 Flexibility	32,314.76	0.00	N/A	0.00%	32,314.76	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	406,729.75	29,037.96			39,031.79	297,905.82	69,792.14	67.30

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

37 Pondera

0671 Dupuyer Elem

Submit ID: 0671-20446142

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 DUPUYER K-8 49

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	164,393.55
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	8,117.33
D.	At Risk Student	(I-D)	2,700.14
E.	Indian Education For All	(I-E)	1,206.87
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,155.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,782.67
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,594.06
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,799.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	21
B.	BASE Budget Limit	(II-B)	157,414.26
C.	Maximum Budget Limit	(II-C)	196,169.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	21,382.95
E.	Adopted Budget	(II-E)	178,797.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	319,329.76
H.	Maximum Budget Limit	(II-H)	396,515.78
I.	Highest Budget Without a Vote	(II-I)	340,712.71
J.	Highest Budget	(II-J)	396,515.78
K.	Highest Voted Amount	(II-K)	55,803.07
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	340,712.71

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		22,437.96
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		22,437.96

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		340,712.71
1.	BASE Budget Limit	(V-A1)	319,329.76	
2.	Over-BASE Budget	(V-A2)	21,382.95	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		164,393.55
1.	Direct State Aid Paid By State	(V-B1)	164,393.55	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		8,117.33
D.	At Risk Student	(V-D)		2,700.14
E.	Indian Education For All	(V-E)		1,206.87
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,155.42
H.	Special Education Allowable Cost Payment	(V-H)		7,782.67
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,587.27
1.	Actual Non-Levy Revenue	(V-J1)	1,587.27	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		132,386.51
1.	State - Guaranteed Tax Base Aid	(V-L1)	83,977.32	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	48,409.19	
M.	**Subtotal of BASE Budget Revenue	(V-M)		319,329.76

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		21,382.95
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		21,382.95

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		46.68
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		20.62
1.	District Property Tax Levy Mills	(V-U1)	20.62	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		67.30

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

37 Pondera

0671 Dupuyer Elem

Submit ID: 0671-20446142

01 General Fund

Adopted Budget	0001	340,712.71

Budget Uses

Expenditure Budget	0002	340,712.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	164,393.55
Quality Educator	3111	8,117.33
At Risk Student	3112	2,700.14
Indian Education For All	3113	1,206.87
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	7,782.67
Data For Achievement	3116	1,155.42
State - Guaranteed Tax Base Aid	3120	83,977.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	941.52
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	645.75
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	48,409.19		
Over-BASE Levy	1110(c)	21,382.95		
District Tax Levy			1110	69,792.14
Total Estimated Revenues to Fund Adopted Budget			0004	340,712.71
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
37 Pondera

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Submit ID: 0671-20446142

14 Retirement Fund

Adopted Budget	0001	33,000.00

Budget Uses

Expenditure Budget	0002	33,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,909.28
Operating Reserve	0961	6,600.00
Unreserved Fund Balance Reappropriated	0970	6,309.28

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	26,690.72
Total Estimated Revenues to Fund Adopted Budget	0004	33,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	702.28

Budget Uses

Expenditure Budget	0002	702.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	407.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	407.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	294.53
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	702.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
37 Pondera

0671 Dupuyer Elem

Submit ID: 0671-20446142

29 Flexibility Fund

Adopted Budget	0001	32,314.76

Budget Uses

Expenditure Budget	0002	32,314.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,314.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,314.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,314.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

50 Teton

Submit ID: 1235-31938372

1235 Dutton/Brady K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 100	33	8,200,254

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 50 Teton	49	29	4,726,779
Non-located - 37 Pondera	51	4	3,473,475

The final budget is approved as set forth in this document.

Certification

District Clerk: Esther Clark

(Signature) (Date)

Chairperson, School Trustees: Leigh Greyn

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

50 Teton

Submit ID: 1235-31938372

1235 Dutton/Brady K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,758,126.22	201,029.54	10%	11.43%	0.00	1,035,148.65	722,977.57	88.17
10 Transportation	235,000.00	47,000.00	20%	20.00%	128,131.94	37,540.61	69,327.45	8.45
11 Bus Depreciation Reserve	342,261.34	0.00	N/A	0.00%	264,264.34	8,000.00	69,997.00	8.54
13 Tuition	15,000.00		N/A		7,379.41	0.00	7,620.59	0.93
14 Retirement	240,000.00	48,000.00	20%	20.00%	51,261.87	188,738.13		
17 Adult Education	29,000.00	0.00	35%	0.00%	28,412.82	500.00	87.18	0.01
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	26,697.45	0.00	N/A	0.00%	24,471.81	2,225.64	0.00	0.00
29 Flexibility	84,060.33	0.00	N/A	0.00%	74,060.33	10,000.00	0.00	0.00
61 Building Reserve	181,932.23	0.00	N/A	0.00%	136,312.23	21,736.19	23,883.81	2.91
Total of All Funds	2,912,077.57	296,029.54			714,294.75	1,303,889.22	893,893.60	109.01

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

50 Teton

Submit ID: 1235-31938372

1235 Dutton/Brady K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	DUTTON/BRADY K-6	66 *
E3	MIDWAY COLONY K-8	18 *
M1	DUTTON/BRADY 7-8	16 *
H1	DUTTON/BRADY 9-12	33

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	676,901.22
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	74,525.17
D.	At Risk Student	(I-D)	8,926.22
E.	Indian Education For All	(I-E)	3,275.79
F.	American Indian Achievement Gap	(I-F)	726.00
G.	Data For Achievement	(I-G)	3,136.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,471.30
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,823.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,205.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	7,969.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	142
B.	BASE Budget Limit	(II-B)	1,328,983.30
C.	Maximum Budget Limit	(II-C)	1,651,628.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	405,025.74
E.	Adopted Budget	(II-E)	1,734,009.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,328,834.82
H.	Maximum Budget Limit	(II-H)	1,645,675.72
I.	Highest Budget Without a Vote	(II-I)	1,758,126.22
J.	Highest Budget	(II-J)	1,758,126.22
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,758,126.22

Budget Report
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1235 Dutton/Brady K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		175,812.62
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		25,216.92
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	25,216.92	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		201,029.54

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	12,229.91	5,241.39	17,471.30
B.	Special Education RSBG to Coop	4,076.38	1,747.02	5,823.40
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	6,522.52	2,795.36	9,317.88

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	235,854.00	353,787.00	589,641.00
F.	100% Of Per Student Entitlement	658,468.40	266,211.00	924,679.40
		894,322.40	619,998.00	1,514,320.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	315,695.81	218,859.29	534,555.10
H.	Special Education in BASE@40%	6,522.52	2,795.36	9,317.88
I.	Subsidized BASE Amount	322,218.33	221,654.65	543,872.98
J.	Subsidized BASE Ratio	59%	41%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,758,126.22
1.	BASE Budget Limit	(V-A1)	1,328,834.82	
2.	Over-BASE Budget	(V-A2)	429,291.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		676,901.22
1.	Direct State Aid Paid By State	(V-B1)	676,901.22	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		74,525.17
D.	At Risk Student	(V-D)		8,926.22
E.	Indian Education For All	(V-E)		3,275.79
F.	American Indian Achievement Gap	(V-F)		726.00
G.	Data For Achievement	(V-G)		3,136.14

H.	Special Education Allowable Cost Payment	(V-H)		17,471.30
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,244.18
	1. Actual Non-Levy Revenue	(V-J1)	4,244.18	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		539,628.80
	1. State - Guaranteed Tax Base Aid	(V-L1)	245,942.63	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	293,686.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,328,834.82

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		429,291.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		429,291.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.12
T.	BASE Mills - High School	(V-T)		13.70
U.	Over-BASE Mills	(V-U)		52.35
	1. District Property Tax Levy Mills	(V-U1)	52.35	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		88.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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1235 Dutton/Brady K-12 Schools

01 General Fund

Adopted Budget	0001	1,758,126.22

Budget Uses

Expenditure Budget	0002	1,758,126.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	676,901.22
Quality Educator	3111	74,525.17
At Risk Student	3112	8,926.22
Indian Education For All	3113	3,275.79
American Indian Achievement Gap	3114	726.00
State Special Education Allowable Cost Payment to Districts	3115	17,471.30
Data For Achievement	3116	3,136.14
State - Guaranteed Tax Base Aid	3120	245,942.63

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,244.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	293,686.17		
Over-BASE Levy	1110(c)	429,291.40		
District Tax Levy			1110	722,977.57
Total Estimated Revenues to Fund Adopted Budget			0004	1,758,126.22
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	235,000.00

Budget Uses

Expenditure Budget	0002	235,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	31,400.55
Contingency	0006	3,140.06
Over-Schedule	0011	200,459.39
Fund Balance for Budget	TFS48	175,131.94
Operating Reserve	0961	47,000.00
Unreserved Fund Balance Reappropriated	0970	128,131.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,270.30
State - On-Schedule Transportation Reimbursement	3210	17,270.31
District Tax Levy	1110	69,327.45
District Mills	999	8.45
Total Estimated Revenues to Fund Adopted Budget	0004	235,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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1235 Dutton/Brady K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	342,261.34

Budget Uses

Expenditure Budget	0002	342,261.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	264,264.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	264,264.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	8,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	69,997.00
District Mills	999	8.54
Total Estimated Revenues to Fund Adopted Budget	0004	342,261.34

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Ford Expedition	2024	72,500.00	0.00	14,500.00	14,500.00
2017 Davey Coach	2020	169,995.00	32,000.00	33,999.00	33,999.00
2017 TRAVERSE	2020	23,490.00	9,745.00	4,698.00	4,698.00
2019 BlueBird Gas Bus 4	2018	84,000.00	67,200.00	16,800.00	16,800.00
2592 Bus 3	2016	84,329.00	126,493.50	N/A	NA
0192 Bus 10	2011	84,800.00	127,200.00	N/A	NA
Base in elem office	1999	591.00	886.50	N/A	NA
Total					69,997.00

Budget Report
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1235 Dutton/Brady K-12 Schools

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13 Tuition Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,379.41
Unreserved Fund Balance Reappropriated	0970	7,379.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,620.59
District Mills	999	0.93
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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1235 Dutton/Brady K-12 Schools

14 Retirement Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	99,261.87
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	51,261.87

Estimated Funding Sources

Interest Earnings	1510	2,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	186,238.13
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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1235 Dutton/Brady K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	29,000.00

Budget Uses

Expenditure Budget	0002	29,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,412.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,412.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	87.18
District Mills	999	0.01
Total Estimated Revenues to Fund Adopted Budget	0004	29,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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1235 Dutton/Brady K-12 Schools

28 Technology Fund

Adopted Budget	0001	26,697.45

Budget Uses

Expenditure Budget	0002	26,697.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,471.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,471.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,225.64
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	26,697.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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1235 Dutton/Brady K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	84,060.33

Budget Uses

Expenditure Budget	0002	84,060.33
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	74,060.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	74,060.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	4,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	4,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	84,060.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 1235-31938372

1235 Dutton/Brady K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	181,932.23

Budget Uses

Expenditure Budget		0002	181,932.23
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	136,312.23
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	136,312.23
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	21,736.19
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,883.81	
District Tax Levy		1110	23,883.81
District Mills		999	2.91
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.91
Total Estimated Revenues to Fund Adopted Budget		0004	181,932.23

Budget Report
FY 2025

18 Glacier

Submit ID: 0404-90683252

0404 East Glacier Park Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 60	N/A	2,343,941

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Denise Mason

(Signature) (Date)

Chairperson, School Trustees: Brian Gallup

(Signature) (Date)

County Superintendent: Lester Johnson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

18 Glacier

Submit ID: 0404-90683252

0404 East Glacier Park Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	608,472.98	62,590.14	10%	10.29%	0.00	360,782.73	247,690.25	105.67
10 Transportation	7,878.57	0.00	20%	0.00%	7,778.57	100.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	3,379.47		N/A		3,304.47	75.00	0.00	0.00
14 Retirement	130,000.00	25,416.60	20%	19.55%	0.00	130,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	138,864.98	0.00	N/A	0.00%	116,258.41	1,881.57	20,725.00	8.84
29 Flexibility	68,545.62	0.00	N/A	0.00%	67,295.62	1,250.00	0.00	0.00
61 Building Reserve	346,728.76	0.00	N/A	0.00%	279,358.76	17,499.00	49,871.00	21.28
Total of All Funds	1,303,870.38	88,006.74			473,995.83	511,588.30	318,286.25	135.79

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

18 Glacier

Submit ID: 0404-90683252

0404 East Glacier Park Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 EAST GLACIER PARK K-8 60 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	195,351.96
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	14,287.97
D.	At Risk Student	(I-D)	6,793.46
E.	Indian Education For All	(I-E)	1,477.80
F.	American Indian Achievement Gap	(I-F)	11,132.00
G.	Data For Achievement	(I-G)	1,414.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	19,920.27
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,699.94
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,813.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	67
B.	BASE Budget Limit	(II-B)	433,455.38
C.	Maximum Budget Limit	(II-C)	536,084.46
D.	Over-BASE Levy As Submitted on Budget	(II-D)	175,315.82
E.	Adopted Budget	(II-E)	608,771.20

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	413,697.58
H.	Maximum Budget Limit	(II-H)	514,675.51
I.	Highest Budget Without a Vote	(II-I)	608,472.98
J.	Highest Budget	(II-J)	611,804.04
K.	Highest Voted Amount	(II-K)	3,331.06
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	608,472.98

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		60,847.30
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,742.84
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,742.84	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		62,590.14

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		608,472.98
	1. BASE Budget Limit	(V-A1)	413,697.58	
	2. Over-BASE Budget	(V-A2)	194,775.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		195,351.96
	1. Direct State Aid Paid By State	(V-B1)	195,351.96	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		14,287.97
D.	At Risk Student	(V-D)		6,793.46
E.	Indian Education For All	(V-E)		1,477.80
F.	American Indian Achievement Gap	(V-F)		11,132.00
G.	Data For Achievement	(V-G)		1,414.80
H.	Special Education Allowable Cost Payment	(V-H)		19,920.27
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,775.06
	1. Actual Non-Levy Revenue	(V-J1)	1,575.06	
	2. Anticipated Non-Levy Revenue	(V-J2)	200.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		161,544.26
	1. State - Guaranteed Tax Base Aid	(V-L1)	108,629.41	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	52,914.85	
M.	**Subtotal of BASE Budget Revenue	(V-M)		413,697.58

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		194,775.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		194,775.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.57
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		83.10
1.	District Property Tax Levy Mills	(V-U1)	83.10	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		105.67

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

18 Glacier

Submit ID: 0404-90683252

0404 East Glacier Park Elem

01 General Fund

Adopted Budget	0001	608,472.98

Budget Uses

Expenditure Budget	0002	608,472.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	195,351.96
Quality Educator	3111	14,287.97
At Risk Student	3112	6,793.46
Indian Education For All	3113	1,477.80
American Indian Achievement Gap	3114	11,132.00
State Special Education Allowable Cost Payment to Districts	3115	19,920.27
Data For Achievement	3116	1,414.80
State - Guaranteed Tax Base Aid	3120	108,629.41

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,575.06
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	200.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	52,914.85		
Over-BASE Levy	1110(c)	194,775.40		
District Tax Levy			1110	247,690.25
Total Estimated Revenues to Fund Adopted Budget			0004	608,472.98
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2025

18 Glacier

Submit ID: 0404-90683252

0404 East Glacier Park Elem

10 Transportation Fund

Adopted Budget	0001	7,878.57

Budget Uses

Expenditure Budget	0002	7,878.57
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	7,878.57
Fund Balance for Budget	TFS48	7,778.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,778.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,878.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	3,379.47

Budget Uses

Expenditure Budget	0002	3,379.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,304.47
Unreserved Fund Balance Reappropriated	0970	3,304.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	75.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,379.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

18 Glacier

Submit ID: 0404-90683252

0404 East Glacier Park Elem

14 Retirement Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,416.60
Operating Reserve	0961	25,416.60
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	225.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	129,775.00
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

18 Glacier

Submit ID: 0404-90683252

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

18 Glacier

Submit ID: 0404-90683252

0404 East Glacier Park Elem

28 Technology Fund

Adopted Budget	0001	138,864.98

Budget Uses

Expenditure Budget	0002	138,864.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	116,258.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	116,258.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	381.57
District Tax Levy	1110	20,725.00
District Mills	999	8.84
Total Estimated Revenues to Fund Adopted Budget	0004	138,864.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

18 Glacier

Submit ID: 0404-90683252

0404 East Glacier Park Elem

29 Flexibility Fund

Adopted Budget	0001	68,545.62

Budget Uses

Expenditure Budget	0002	68,545.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	67,295.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	67,295.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,250.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	68,545.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

18 Glacier

Submit ID: 0404-90683252

0404 East Glacier Park Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

18 Glacier

Submit ID: 0404-90683252

0404 East Glacier Park Elem

61 Building Reserve Fund

Adopted Budget		0001	346,728.76

Budget Uses

Expenditure Budget		0002	346,728.76
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	279,358.76
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	279,358.76
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	17,499.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	45,000.00	
Building Reserve Permissive Levy	1110(b)	4,871.00	
District Tax Levy		1110	49,871.00
District Mills		999	21.28
Building Reserve Voted Mills		0134	19.20
Building Reserve Permissive Mills		0135	2.08
Total Estimated Revenues to Fund Adopted Budget		0004	346,728.76

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	45,000.00	1	612	0.00	45,000.00	45,000.00
Total						45,000.00

Budget Report
FY 2025

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-82877240

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,393	599	32,709,532

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jill Hoogerheide

(Signature) (Date)

Chairperson, School Trustees: Scott Walter

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-82877240

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	14,172,701.49	1,162,007.39	10%	8.20%	0.00	12,104,708.86	2,067,992.63	63.21
10 Transportation	945,000.00	128,920.52	20%	13.64%	0.00	166,122.00	778,878.00	23.81
11 Bus Depreciation Reserve	625,786.66	0.00	N/A	0.00%	458,137.14	0.00	167,649.52	5.13
13 Tuition	700,000.00		N/A		387,413.02	0.00	312,586.98	9.56
14 Retirement	1,950,000.00	390,000.00	20%	20.00%	9,820.56	1,940,179.44		
17 Adult Education	66,353.17	0.00	35%	0.00%	33,644.17	0.00	32,709.00	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	542,689.45	0.00	N/A	0.00%	437,413.00	12,276.45	93,000.00	2.84
29 Flexibility	516,798.82	0.00	N/A	0.00%	287,736.10	165,766.22	63,296.50	1.94
61 Building Reserve	983,765.82	0.00	N/A	0.00%	731,235.82	140,407.65	112,122.35	3.43
Total of All Funds	20,503,095.41	1,680,927.91			2,345,399.81	14,529,460.62	3,628,234.98	110.92

50 Debt Service **Tax Jurisdiction**								
K-12 HS	2,341,112.50	0.00	20-9-438	0.00%	25,504.91	0.00	2,315,607.59	70.79
1	868,700.00	0.00	20-9-438	0.00%	725,340.29	0.00	143,359.71	4.38

Budget Report
FY 2025

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-82877240

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	EAST HELENA K-6	1,069 *
M1	EAST HELENA 7-8	324 *
H1	EAST HELENA HS 9-12	599

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	6,733,057.89
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	598,699.00
D.	At Risk Student	(I-D)	45,884.58
E.	Indian Education For All	(I-E)	49,062.96
F.	American Indian Achievement Gap	(I-F)	38,236.00
G.	Data For Achievement	(I-G)	46,971.36
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	313,689.25
I.	State Special Education Related-Services Payment To Coop	(I-I)	104,556.50
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	115,213.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	108,425.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,023
B.	BASE Budget Limit	(II-B)	12,696,046.56
C.	Maximum Budget Limit	(II-C)	15,739,788.64
D.	Over-BASE Levy As Submitted on Budget	(II-D)	862,644.60
E.	Adopted Budget	(II-E)	13,603,691.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	87%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	13,310,056.89
H.	Maximum Budget Limit	(II-H)	16,519,186.25
I.	Highest Budget Without a Vote	(II-I)	14,172,701.49
J.	Highest Budget	(II-J)	16,519,186.25
K.	Highest Voted Amount	(II-K)	2,346,484.76
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	14,172,701.49

Budget Report
FY 2025

25 Lewis & Clark

Submit ID: 1240-82877240

1240 East Helena K-12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			1,162,007.39
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			1,162,007.39

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	218,550.08	95,139.17	313,689.25
B.	Special Education RSBG to Coop	72,845.44	31,711.06	104,556.50
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	116,558.21	50,740.09	167,298.30

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	389,187.00	707,574.00	1,096,761.00
F.	100% Of Per Student Entitlement	9,218,633.80	4,747,374.50	13,966,008.30
		9,607,820.80	5,454,948.50	15,062,769.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	3,391,560.74	1,925,596.82	5,317,157.56
H.	Special Education in BASE@40%	116,558.21	50,740.09	167,298.30
I.	Subsidized BASE Amount	3,508,118.95	1,976,336.91	5,484,455.86
J.	Subsidized BASE Ratio	64%	36%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		14,172,701.49
	1. BASE Budget Limit	(V-A1)	13,310,056.89	
	2. Over-BASE Budget	(V-A2)	862,644.60	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		6,733,057.89
	1. Direct State Aid Paid By State	(V-B1)	6,733,057.89	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		598,699.00
D.	At Risk Student	(V-D)		45,884.58
E.	Indian Education For All	(V-E)		49,062.96
F.	American Indian Achievement Gap	(V-F)		38,236.00
G.	Data For Achievement	(V-G)		46,971.36

H.	Special Education Allowable Cost Payment	(V-H)		313,689.25
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		127,384.98
1.	Actual Non-Levy Revenue	(V-J1)	127,384.98	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		5,357,070.87
1.	State - Guaranteed Tax Base Aid	(V-L1)	4,151,722.84	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,205,348.03	
M.	**Subtotal of BASE Budget Revenue	(V-M)		13,310,056.89

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		862,644.60
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		862,644.60

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.18
T.	BASE Mills - High School	(V-T)		13.66
U.	Over-BASE Mills	(V-U)		26.37
1.	District Property Tax Levy Mills	(V-U1)	26.37	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		63.21

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-82877240

01 General Fund

Adopted Budget	0001	14,172,701.49

Budget Uses

Expenditure Budget	0002	14,172,701.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	6,733,057.89
Quality Educator	3111	598,699.00
At Risk Student	3112	45,884.58
Indian Education For All	3113	49,062.96
American Indian Achievement Gap	3114	38,236.00
State Special Education Allowable Cost Payment to Districts	3115	313,689.25
Data For Achievement	3116	46,971.36
State - Guaranteed Tax Base Aid	3120	4,151,722.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	125,384.98
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,000.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,205,348.03		
Over-BASE Levy	1110(c)	862,644.60		
District Tax Levy			1110	2,067,992.63
Total Estimated Revenues to Fund Adopted Budget			0004	14,172,701.49
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	945,000.00

Budget Uses

Expenditure Budget	0002	945,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	151,020.00
Contingency	0006	15,102.00
Over-Schedule	0011	778,878.00
Fund Balance for Budget	TFS48	128,920.52
Operating Reserve	0961	128,920.52
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	83,061.00
State - On-Schedule Transportation Reimbursement	3210	83,061.00
District Tax Levy	1110	778,878.00
District Mills	999	23.81
Total Estimated Revenues to Fund Adopted Budget	0004	945,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	625,786.66

Budget Uses

Expenditure Budget	0002	625,786.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	458,137.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	458,137.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	167,649.52
District Mills	999	5.13
Total Estimated Revenues to Fund Adopted Budget	0004	625,786.66

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Freightliner Bus	2024	74,900.00	0.00	14,980.00	14,980.00
2020 ICBUS International Bus	2023	70,057.60	14,011.52	14,011.52	14,011.52
2023 Bluebird Bus	2023	185,500.00	37,100.00	37,100.00	37,100.00
2018 Ford Transit T-350	2022	49,955.00	19,982.00	9,991.00	9,991.00
2022 Bluebird Bus	2022	164,750.00	65,900.00	32,950.00	32,950.00
2000 Vanhool Bus - Model C2045	2021	35,175.00	21,105.00	7,035.00	7,035.00
2003 BlueBird Bus	2021	8,000.00	4,800.00	1,600.00	1,600.00
2008 BlueBird Bus	2021	12,000.00	7,200.00	2,400.00	2,400.00
2012 Vanhool Bus	2021	80,160.00	48,096.00	16,032.00	16,032.00
2021 Bluebird Bus	2020	157,750.00	126,200.00	31,550.00	31,550.00
2016 Blue Bird Bus	2015	126,500.00	189,750.00	N/A	NA
2016 Blue Bird Bus - 83 Passenger	2015	133,500.00	200,250.00	N/A	NA
2011 Bluebird Bus - 83 Pass	2011	125,600.00	188,400.00	N/A	NA
2011 Bluebird Bus - 83 Passenger	2011	125,600.00	188,400.00	N/A	NA
2011 Bluebird Bus-76 Passenger	2011	96,400.00	144,600.00	N/A	NA
2010 Bluebird Bus	2009	123,500.00	185,250.00	N/A	NA
2007 Blue Bird/Bus J	2007	98,685.00	148,027.50	N/A	NA
2005 Bluebird Bus	2005	80,500.00	120,750.00	N/A	NA
Total					167,649.52

13 Tuition Fund

Adopted Budget	0001	700,000.00

Budget Uses

Expenditure Budget	0002	700,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	387,413.02
Unreserved Fund Balance Reappropriated	0970	387,413.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	312,586.98
District Mills	999	9.56
Total Estimated Revenues to Fund Adopted Budget	0004	700,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,950,000.00

Budget Uses

Expenditure Budget	0002	1,940,179.44
Add To Fund Balance	0003	9,820.56
Fund Balance for Budget	TFS48	399,820.56
Operating Reserve	0961	390,000.00
Unreserved Fund Balance Reappropriated	0970	9,820.56

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,940,179.44
Total Estimated Revenues to Fund Adopted Budget	0004	1,950,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	66,353.17

Budget Uses

Expenditure Budget	0002	66,353.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,644.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,644.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	32,709.00
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	66,353.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	542,689.45

Budget Uses

Expenditure Budget	0002	542,689.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	437,413.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	437,413.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	12,276.45
District Tax Levy	1110	93,000.00
District Mills	999	2.84
Total Estimated Revenues to Fund Adopted Budget	0004	542,689.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	516,798.82

Budget Uses

Expenditure Budget	0002	516,798.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	287,736.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	287,736.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	63,296.50
State - Advanced Opportunity Aid	3770	102,469.72
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	63,296.50
District Mills	999	1.94
Total Estimated Revenues to Fund Adopted Budget	0004	516,798.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

1

Taxable Value		32,709,532.00
Adopted Budget	0001	868,700.00

Budget Uses

Expenditure Budget	0002	868,700.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	725,340.29
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	725,340.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	143,359.71
Jurisdiction Mills	999	4.38
Total Estimated Revenues to Fund Adopted Budget	0004	868,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	07/27/2017	06/30/2037	12,000,000.00	8,185,000.00	540,000.00	328,200.00	500.00
Total Bond Requirements							868,700.00
Total Debt Service Requirements						0002	868,700.00

Budget Report
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25 Lewis & Clark

1240 East Helena K-12

Submit ID: 1240-82877240

K-12 HS

Taxable Value		32,709,532.00
Adopted Budget	0001	2,341,112.50

Budget Uses

Expenditure Budget	0002	2,341,112.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	25,504.91
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,504.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,315,607.59
Jurisdiction Mills	999	70.79
Total Estimated Revenues to Fund Adopted Budget	0004	2,341,112.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	08/08/2018	06/30/2038	29,500,000.00	22,140,000.00	1,205,000.00	1,130,612.50	500.00
Total Bond Requirements							2,336,112.50

SIDs

Issue Type	Amount
Elementary	5,000.00
Total SID Requirements	5,000.00

Total Debt Service Requirements	0002	2,341,112.50

61 Building Reserve Fund

Adopted Budget		0001	983,765.82

Budget Uses

Expenditure Budget		0002	983,765.82
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	731,235.82
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	731,235.82
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	140,407.65
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	112,122.35	
District Tax Levy		1110	112,122.35
District Mills		999	3.43
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.43
Total Estimated Revenues to Fund Adopted Budget		0004	983,765.82

Budget Report
FY 2025

06 Carter

0087 Ekalaka Elem

Submit ID: 0087-42416055

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	95	N/A	30,149,702

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brittani Brence

(Signature) (Date)

Chairperson, School Trustees: Samantha Wright

(Signature) (Date)

County Superintendent: Tracey Walker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
06 Carter
0087 Ekalaka Elem

Submit ID: 0087-42416055

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	898,174.21	76,145.77	10%	8.48%	0.00	431,984.02	466,190.19	15.46
10 Transportation	160,000.00	32,000.00	20%	20.00%	26,729.80	35,511.74	97,758.46	3.24
11 Bus Depreciation Reserve	83,278.92	0.00	N/A	0.00%	29,500.72	0.00	53,778.20	1.78
13 Tuition	50,000.00		N/A		993.30	0.00	49,006.70	1.63
14 Retirement	213,000.00	19,874.33	20%	9.33%	0.00	213,000.00		
17 Adult Education	12,000.00	0.00	35%	0.00%	6,398.32	0.00	5,601.68	0.19
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	87,731.83	0.00	N/A	0.00%	1,062.75	669.08	86,000.00	2.85
29 Flexibility	15,873.36	0.00	N/A	0.00%	14,170.77	1,702.59	0.00	0.00
61 Building Reserve	81,689.46	0.00	N/A	0.00%	23,459.46	3,848.64	54,381.36	1.80
Total of All Funds	1,601,747.78	128,020.10			102,315.12	686,716.07	812,716.59	26.95

50 Debt Service								
Tax Jurisdiction								
Elem 2014	0.00	0.00	20-9-438	0.00%	7,328.71	0.00	0.00	0.00

Budget Report
FY 2025

06 Carter

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Submit ID: 0087-42416055

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	EKALAKA K-6	73
M1	EKALAKA 7-8	22

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	363,996.97
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	38,933.80
D.	At Risk Student	(I-D)	5,857.12
E.	Indian Education For All	(I-E)	2,339.85
F.	American Indian Achievement Gap	(I-F)	1,452.00
G.	Data For Achievement	(I-G)	2,240.10
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	15,088.85
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,029.30
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	93
B.	BASE Budget Limit	(II-B)	708,211.63
C.	Maximum Budget Limit	(II-C)	880,978.14
D.	Over-BASE Levy As Submitted on Budget	(II-D)	172,766.51
E.	Adopted Budget	(II-E)	880,978.14

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	725,407.70
H.	Maximum Budget Limit	(II-H)	895,311.23
I.	Highest Budget Without a Vote	(II-I)	898,174.21
J.	Highest Budget	(II-J)	898,425.45
K.	Highest Voted Amount	(II-K)	251.24
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	898,174.21

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		76,145.77
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		76,145.77

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		898,174.21
1.	BASE Budget Limit	(V-A1)	725,407.70	
2.	Over-BASE Budget	(V-A2)	172,766.51	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		363,996.97
1.	Direct State Aid Paid By State	(V-B1)	363,996.97	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		38,933.80
D.	At Risk Student	(V-D)		5,857.12
E.	Indian Education For All	(V-E)		2,339.85
F.	American Indian Achievement Gap	(V-F)		1,452.00
G.	Data For Achievement	(V-G)		2,240.10
H.	Special Education Allowable Cost Payment	(V-H)		15,088.85
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,075.33
1.	Actual Non-Levy Revenue	(V-J1)	2,075.33	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		293,423.68
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	293,423.68	
M.	**Subtotal of BASE Budget Revenue	(V-M)		725,407.70

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		172,766.51
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		172,766.51

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		9.73
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		5.73
1.	District Property Tax Levy Mills	(V-U1)	5.73	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		15.46

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

06 Carter

0087 Ekalaka Elem

Submit ID: 0087-42416055

01 General Fund

Adopted Budget	0001	898,174.21

Budget Uses

Expenditure Budget	0002	898,174.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	363,996.97
Quality Educator	3111	38,933.80
At Risk Student	3112	5,857.12
Indian Education For All	3113	2,339.85
American Indian Achievement Gap	3114	1,452.00
State Special Education Allowable Cost Payment to Districts	3115	15,088.85
Data For Achievement	3116	2,240.10
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,074.98
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.35
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	293,423.68		
Over-BASE Levy	1110(c)	172,766.51		
District Tax Levy			1110	466,190.19
Total Estimated Revenues to Fund Adopted Budget			0004	898,174.21
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	32,283.40
Contingency	0006	3,228.34
Over-Schedule	0011	124,488.26
Fund Balance for Budget	TFS48	58,729.80
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	26,729.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,755.87
State - On-Schedule Transportation Reimbursement	3210	17,755.87
District Tax Levy	1110	97,758.46
District Mills	999	3.24
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0087-42416055

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	83,278.92

Budget Uses

Expenditure Budget	0002	83,278.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	29,500.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,500.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	53,778.20
District Mills	999	1.78
Total Estimated Revenues to Fund Adopted Budget	0004	83,278.92

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 FORD EXPEDITION MAX	2024	28,564.00	0.00	5,712.80	5,712.80
RIDGEWAY BUS WITH SEATBELTS	2024	67,983.00	0.00	13,596.60	13,596.60
2021 FORD EXPEDITION 4X4 XL MAX	2022	23,283.00	9,313.20	4,656.60	4,656.60
2020 FORD EXPEDITION MAX	2020	21,971.52	17,577.20	4,394.30	4,394.30
FREIGHTLINER - ACTIVITY BUS	2019	50,510.00	50,510.00	10,102.00	10,102.00
BUS#12 CHEVY Mini - Lic #166 VIN#3619	2017	28,937.50	34,725.00	5,787.50	5,787.50
BUS#13 BLUEBIRD 50 Pass WHITE TOP Lic#48 VIN #9201	2017	47,642.00	57,170.40	9,528.40	9,528.40
BUS#3 THOMAS Mini 16 Pass. Lic#2121A VIN#2472	2014	25,586.00	38,379.00	N/A	NA
BUS#2 THOMAS - Lic #14 - VIN6223	2011	42,135.00	63,202.50	N/A	NA
Total					53,778.20

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13 Tuition Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	993.30
Unreserved Fund Balance Reappropriated	0970	993.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	49,006.70
District Mills	999	1.63
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	213,000.00

Budget Uses

Expenditure Budget	0002	213,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,874.33
Operating Reserve	0961	19,874.33
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	213,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	213,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,398.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,398.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,601.68
District Mills	999	0.19
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	87,731.83

Budget Uses

Expenditure Budget	0002	87,731.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,062.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,062.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	669.08
District Tax Levy	1110	86,000.00
District Mills	999	2.85
Total Estimated Revenues to Fund Adopted Budget	0004	87,731.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	15,873.36

Budget Uses

Expenditure Budget	0002	15,873.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,170.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,170.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	1,702.59
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,873.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
Elem 2014

Taxable Value		30,149,702.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,328.71
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,328.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	7,328.71

Budget Report
FY 2025

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0087 Ekalaka Elem

Submit ID: 0087-42416055

61 Building Reserve Fund

Adopted Budget	0001	81,689.46

Budget Uses

Expenditure Budget	0002	81,689.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,459.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,459.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	3,848.64
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	33,000.00	
Building Reserve Permissive Levy	1110(b)	21,381.36	
District Tax Levy		1110	54,381.36
District Mills		999	1.80
Building Reserve Voted Mills		0134	1.09
Building Reserve Permissive Mills		0135	0.71
Total Estimated Revenues to Fund Adopted Budget		0004	81,689.46

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	33,000.00	3	611	0.00	33,000.00	33,000.00
Total						33,000.00

Budget Report
FY 2025

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-43611634

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	724	N/A	16,009,699

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Copeman

(Signature) (Date)

Chairperson, School Trustees: Luke Romo

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-43611634

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,482,749.13	392,585.61	10%	8.76%	0.00	4,069,029.24	413,719.89	25.85
10 Transportation	532,514.00	106,502.80	20%	20.00%	9,158.21	165,713.00	357,642.79	22.34
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	192,378.00		N/A		1,212.04	0.00	191,165.96	11.94
14 Retirement	579,506.00	115,901.20	20%	20.00%	1,385.57	578,120.43		
17 Adult Education	18,343.00	6,420.05	35%	35.00%	16,840.70	0.00	1,502.30	0.09
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,260.11	0.00	N/A	0.00%	6,153.14	4,106.97	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	266,676.46	0.00	N/A	0.00%	172,586.46	52,190.00	41,900.00	2.62
Total of All Funds	6,082,426.70	621,409.66			207,336.12	4,869,159.64	1,005,930.94	62.84

50 Debt Service Tax Jurisdiction								
8	1,434,550.00	0.00	20-9-438	0.00%	157,084.92	0.00	1,277,465.08	79.79

Budget Report
FY 2025

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-43611634

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ELDER GROVE K-6	568
M1	ELDER GROVE 7-8	156

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,242,198.67
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	162,713.90
D.	At Risk Student	(I-D)	5,911.92
E.	Indian Education For All	(I-E)	17,832.12
F.	American Indian Achievement Gap	(I-F)	8,470.00
G.	Data For Achievement	(I-G)	17,071.92
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	151,810.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	38,328.56
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	60,176.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	719
B.	BASE Budget Limit	(II-B)	4,273,236.16
C.	Maximum Budget Limit	(II-C)	5,336,371.68
D.	Over-BASE Levy As Submitted on Budget	(II-D)	30,000.00
E.	Adopted Budget	(II-E)	4,363,236.16

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,452,749.13
H.	Maximum Budget Limit	(II-H)	5,570,053.28
I.	Highest Budget Without a Vote	(II-I)	4,482,749.13
J.	Highest Budget	(II-J)	5,570,053.28
K.	Highest Voted Amount	(II-K)	1,087,304.15
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,482,749.13

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		392,585.61
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		392,585.61

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,482,749.13
1.	BASE Budget Limit	(V-A1)	4,452,749.13	
2.	Over-BASE Budget	(V-A2)	30,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,242,198.67
1.	Direct State Aid Paid By State	(V-B1)	2,242,198.67	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		162,713.90
D.	At Risk Student	(V-D)		5,911.92
E.	Indian Education For All	(V-E)		17,832.12
F.	American Indian Achievement Gap	(V-F)		8,470.00
G.	Data For Achievement	(V-G)		17,071.92
H.	Special Education Allowable Cost Payment	(V-H)		151,810.23
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		20,000.00
1.	Actual Non-Levy Revenue	(V-J1)	20,000.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,826,740.37
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,443,020.48	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	383,719.89	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,452,749.13

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		30,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		30,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.98
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		1.87
	1. District Property Tax Levy Mills	(V-U1)	1.87	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		25.85

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

56 Yellowstone

0972 Elder Grove Elem

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01 General Fund

Adopted Budget	0001	4,482,749.13

Budget Uses

Expenditure Budget	0002	4,482,749.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,242,198.67
Quality Educator	3111	162,713.90
At Risk Student	3112	5,911.92
Indian Education For All	3113	17,832.12
American Indian Achievement Gap	3114	8,470.00
State Special Education Allowable Cost Payment to Districts	3115	151,810.23
Data For Achievement	3116	17,071.92
State - Guaranteed Tax Base Aid	3120	1,443,020.48

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	20,000.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	383,719.89		
Over-BASE Levy	1110(c)	30,000.00		
District Tax Levy			1110	413,719.89
Total Estimated Revenues to Fund Adopted Budget			0004	4,482,749.13
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	532,514.00

Budget Uses

Expenditure Budget	0002	532,514.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	160,713.00
Contingency	0006	5,000.00
Over-Schedule	0011	366,801.00
Fund Balance for Budget	TFS48	115,661.01
Operating Reserve	0961	106,502.80
Unreserved Fund Balance Reappropriated	0970	9,158.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	82,856.50
State - On-Schedule Transportation Reimbursement	3210	82,856.50
District Tax Levy	1110	357,642.79
District Mills	999	22.34
Total Estimated Revenues to Fund Adopted Budget	0004	532,514.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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0972 Elder Grove Elem

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13 Tuition Fund

Adopted Budget	0001	192,378.00

Budget Uses

Expenditure Budget	0002	192,378.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,212.04
Unreserved Fund Balance Reappropriated	0970	1,212.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	191,165.96
District Mills	999	11.94
Total Estimated Revenues to Fund Adopted Budget	0004	192,378.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone

0972 Elder Grove Elem

Submit ID: 0972-43611634

14 Retirement Fund

Adopted Budget	0001	579,506.00

Budget Uses

Expenditure Budget	0002	579,506.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	117,286.77
Operating Reserve	0961	115,901.20
Unreserved Fund Balance Reappropriated	0970	1,385.57

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	578,120.43
Total Estimated Revenues to Fund Adopted Budget	0004	579,506.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone

0972 Elder Grove Elem

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17 Adult Education Fund

Adopted Budget	0001	18,343.00

Budget Uses

Expenditure Budget	0002	18,343.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,260.75
Operating Reserve	0961	6,420.05
Unreserved Fund Balance Reappropriated	0970	16,840.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,502.30
District Mills	999	0.09
Total Estimated Revenues to Fund Adopted Budget	0004	18,343.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	10,260.11

Budget Uses

Expenditure Budget	0002	10,260.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,153.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,153.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,106.97
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,260.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

8

Taxable Value		16,009,699.00
Adopted Budget	0001	1,434,550.00

Budget Uses

Expenditure Budget	0002	1,434,550.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	157,084.92
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	157,084.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,277,465.08
Jurisdiction Mills	999	79.79
Total Estimated Revenues to Fund Adopted Budget	0004	1,434,550.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	04/04/2013	06/30/2033	5,000,000.00	2,330,000.00	255,000.00	77,550.00	400.00
Elementary Bond	03/08/2018	06/30/2038	14,785,000.00	11,275,000.00	625,000.00	476,100.00	500.00
Total Bond Requirements							1,434,550.00

Total Debt Service Requirements	0002	1,434,550.00

Budget Report
FY 2025

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0972 Elder Grove Elem

Submit ID: 0972-43611634

61 Building Reserve Fund

Adopted Budget		0001	266,676.46

Budget Uses

Expenditure Budget		0002	94,090.00
Add To Fund Balance		0003	172,586.46
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	172,586.46
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	172,586.46
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	52,190.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	41,900.00	
District Tax Levy		1110	41,900.00
District Mills		999	2.62
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.62
Total Estimated Revenues to Fund Adopted Budget		0004	266,676.46

Budget Report
FY 2025

39 Powell

0719 Elliston Elem

Submit ID: 0719-65771473

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	24	N/A	1,918,441

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Mandi Montgomery

(Signature) (Date)

Chairperson, School Trustees: Jailynn Meador

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
39 Powell
0719 Elliston Elem

Submit ID: 0719-65771473

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	236,579.09	15,774.52	10%	6.67%	0.00	139,807.10	96,771.99	50.45
10 Transportation	598.78	0.00	20%	0.00%	598.78	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	40,000.00	8,000.00	20%	20.00%	3,410.55	36,589.45		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,551.04	0.00	N/A	0.00%	3,376.13	174.91	0.00	0.00
29 Flexibility	6,176.58	0.00	N/A	0.00%	6,176.58	0.00	0.00	0.00
61 Building Reserve	23,858.99	0.00	N/A	0.00%	6,658.99	13,760.00	3,440.00	1.79
Total of All Funds	310,764.48	23,774.52			20,221.03	190,331.46	100,211.99	52.24

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

39 Powell

0719 Elliston Elem

Submit ID: 0719-65771473

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ELLISTON K-8 24

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	93,993.28
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	8,080.60
D.	At Risk Student	(I-D)	2,034.97
E.	Indian Education For All	(I-E)	591.12
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	565.92
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,880.06
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,270.56
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,049.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	20
B.	BASE Budget Limit	(II-B)	160,890.11
C.	Maximum Budget Limit	(II-C)	199,913.51
D.	Over-BASE Levy As Submitted on Budget	(II-D)	38,741.65
E.	Adopted Budget	(II-E)	199,631.76

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	189,633.56
H.	Maximum Budget Limit	(II-H)	236,579.09
I.	Highest Budget Without a Vote	(II-I)	228,375.21
J.	Highest Budget	(II-J)	236,579.09
K.	Highest Voted Amount	(II-K)	8,203.88
L.	Amount Approved on Ballot by Voters	(II-L)	8,203.88
M.	Adopted Budget	(II-M)	236,579.09

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		15,774.52
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		15,774.52

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		236,579.09
1.	BASE Budget Limit	(V-A1)	189,633.56	
2.	Over-BASE Budget	(V-A2)	46,945.53	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		93,993.28
1.	Direct State Aid Paid By State	(V-B1)	93,993.28	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		8,080.60
D.	At Risk Student	(V-D)		2,034.97
E.	Indian Education For All	(V-E)		591.12
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		565.92
H.	Special Education Allowable Cost Payment	(V-H)		6,880.06
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		408.13
1.	Actual Non-Levy Revenue	(V-J1)	408.13	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		77,079.48
1.	State - Guaranteed Tax Base Aid	(V-L1)	27,253.02	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	49,826.46	
M.	**Subtotal of BASE Budget Revenue	(V-M)		189,633.56

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		46,945.53
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		46,945.53

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.98
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.47
1.	District Property Tax Levy Mills	(V-U1)	24.47	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		50.45

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

39 Powell

0719 Elliston Elem

Submit ID: 0719-65771473

01 General Fund

Adopted Budget	0001	236,579.09

Budget Uses

Expenditure Budget	0002	236,579.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	93,993.28
Quality Educator	3111	8,080.60
At Risk Student	3112	2,034.97
Indian Education For All	3113	591.12
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	6,880.06
Data For Achievement	3116	565.92
State - Guaranteed Tax Base Aid	3120	27,253.02

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	408.13
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	49,826.46		
Over-BASE Levy	1110(c)	46,945.53		
District Tax Levy			1110	96,771.99
Total Estimated Revenues to Fund Adopted Budget			0004	236,579.09
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	598.78

Budget Uses

Expenditure Budget	0002	598.78
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	598.78
Fund Balance for Budget	TFS48	598.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	598.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	598.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,410.55
Operating Reserve	0961	8,000.00
Unreserved Fund Balance Reappropriated	0970	3,410.55

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	36,589.45
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,551.04

Budget Uses

Expenditure Budget	0002	3,551.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,376.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,376.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	174.91
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,551.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6,176.58

Budget Uses

Expenditure Budget	0002	6,176.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,176.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,176.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,176.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

39 Powell

0719 Elliston Elem

Submit ID: 0719-65771473

61 Building Reserve Fund

Adopted Budget		0001	23,858.99

Budget Uses

Expenditure Budget		0002	23,858.99
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	6,658.99
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	6,658.99
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,760.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,440.00	
District Tax Levy		1110	3,440.00
District Mills		999	1.79
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.79
Total Estimated Revenues to Fund Adopted Budget		0004	23,858.99

Budget Report
FY 2025

56 Yellowstone

0981 Elysian Elem

Submit ID: 0981-86688480

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 435	N/A	35,038,726

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cindy Herman

(Signature) (Date)

Chairperson, School Trustees: Monica Zieske

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

56 Yellowstone

0981 Elysian Elem

Submit ID: 0981-86688480

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,342,135.63	336,893.42	10%	10.08%	111,009.47	1,952,539.56	1,278,586.60	36.50
10 Transportation	273,718.00	42,289.28	20%	15.45%	0.00	70,915.68	202,802.32	5.79
11 Bus Depreciation Reserve	9,735.40	0.00	N/A	0.00%	0.00	0.00	9,735.40	0.28
13 Tuition	118,000.00		N/A		10,921.73	0.00	107,078.27	3.06
14 Retirement	435,345.00	87,069.00	20%	20.00%	33,706.42	401,638.58		
17 Adult Education	35,000.00	12,250.00	35%	35.00%	13,735.24	0.00	21,264.76	0.61
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	92,307.32	0.00	N/A	0.00%	77,003.42	2,524.90	12,779.00	0.36
29 Flexibility	10.59	0.00	N/A	0.00%	10.59	0.00	0.00	0.00
61 Building Reserve	280,215.34	0.00	N/A	0.00%	214,175.34	10,073.90	55,966.10	1.60
Total of All Funds	4,586,467.28	478,501.70			460,562.21	2,437,692.62	1,688,212.45	48.20

50 Debt Service **Tax Jurisdiction**								
D23	1,083,950.00	0.00	20-9-438	0.00%	1,663.37	0.00	1,082,286.63	30.89

Budget Report
FY 2025

56 Yellowstone

0981 Elysian Elem

Submit ID: 0981-86688480

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ELYSIAN K-6	344 *
M1	ELYSIAN 7-8	91 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,375,116.96
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	128,555.00
D.	At Risk Student	(I-D)	8,212.86
E.	Indian Education For All	(I-E)	10,714.05
F.	American Indian Achievement Gap	(I-F)	6,776.00
G.	Data For Achievement	(I-G)	10,257.30
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	73,490.43
I.	State Special Education Related-Services Payment To Coop	(I-I)	22,552.44
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	17,435.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	464
B.	BASE Budget Limit	(II-B)	2,817,985.88
C.	Maximum Budget Limit	(II-C)	3,509,889.58
D.	Over-BASE Levy As Submitted on Budget	(II-D)	604,653.40
E.	Adopted Budget	(II-E)	3,422,639.28

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,737,482.23
H.	Maximum Budget Limit	(II-H)	3,410,372.81
I.	Highest Budget Without a Vote	(II-I)	3,342,135.63
J.	Highest Budget	(II-J)	3,425,092.15
K.	Highest Voted Amount	(II-K)	82,956.52
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,342,135.63

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		334,213.56
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,679.86
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,679.86	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		111,009.47
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	111,009.47	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		447,902.89

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,342,135.63
1.	BASE Budget Limit	(V-A1)	2,737,482.23	
2.	Over-BASE Budget	(V-A2)	604,653.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,375,116.96
1.	Direct State Aid Paid By State	(V-B1)	1,375,116.96	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		128,555.00
D.	At Risk Student	(V-D)		8,212.86
E.	Indian Education For All	(V-E)		10,714.05
F.	American Indian Achievement Gap	(V-F)		6,776.00
G.	Data For Achievement	(V-G)		10,257.30
H.	Special Education Allowable Cost Payment	(V-H)		73,490.43
I.	Remaining Fund Balance Available	(V-I)		111,009.47
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,967.56
1.	Actual Non-Levy Revenue	(V-J1)	3,967.56	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,009,382.60
1.	State - Guaranteed Tax Base Aid	(V-L1)	335,449.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	673,933.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,737,482.23

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		604,653.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		604,653.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.24
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		17.26
1.	District Property Tax Levy Mills	(V-U1)	17.26	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.50

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

56 Yellowstone

0981 Elysian Elem

Submit ID: 0981-86688480

01 General Fund

Adopted Budget	0001	3,342,135.63

Budget Uses

Expenditure Budget	0002	3,342,135.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	111,009.47
Direct State Aid	3110	1,375,116.96
Quality Educator	3111	128,555.00
At Risk Student	3112	8,212.86
Indian Education For All	3113	10,714.05
American Indian Achievement Gap	3114	6,776.00
State Special Education Allowable Cost Payment to Districts	3115	73,490.43
Data For Achievement	3116	10,257.30
State - Guaranteed Tax Base Aid	3120	335,449.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,953.80
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	13.76
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	673,933.20		
Over-BASE Levy	1110(c)	604,653.40		
District Tax Levy			1110	1,278,586.60
Total Estimated Revenues to Fund Adopted Budget			0004	3,342,135.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	273,718.00

Budget Uses

Expenditure Budget	0002	273,718.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	64,468.80
Contingency	0006	6,446.88
Over-Schedule	0011	202,802.32
Fund Balance for Budget	TFS48	42,289.28
Operating Reserve	0961	42,289.28
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	35,457.84
State - On-Schedule Transportation Reimbursement	3210	35,457.84
District Tax Levy	1110	202,802.32
District Mills	999	5.79
Total Estimated Revenues to Fund Adopted Budget	0004	273,718.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	9,735.40

Budget Uses

Expenditure Budget	0002	9,735.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	9,735.40
District Mills	999	0.28
Total Estimated Revenues to Fund Adopted Budget	0004	9,735.40

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Toyota Sienna	2024	48,677.00	0.00	9,735.40	9,735.40
Total					9,735.40

13 Tuition Fund

Adopted Budget	0001	118,000.00

Budget Uses

Expenditure Budget	0002	118,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,921.73
Unreserved Fund Balance Reappropriated	0970	10,921.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	107,078.27
District Mills	999	3.06
Total Estimated Revenues to Fund Adopted Budget	0004	118,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	435,345.00

Budget Uses

Expenditure Budget	0002	435,345.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	120,775.42
Operating Reserve	0961	87,069.00
Unreserved Fund Balance Reappropriated	0970	33,706.42

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	401,638.58
Total Estimated Revenues to Fund Adopted Budget	0004	435,345.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,985.24
Operating Reserve	0961	12,250.00
Unreserved Fund Balance Reappropriated	0970	13,735.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	21,264.76
District Mills	999	0.61
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	92,307.32

Budget Uses

Expenditure Budget	0002	92,307.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	77,003.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	77,003.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,524.90
District Tax Levy	1110	12,779.00
District Mills	999	0.36
Total Estimated Revenues to Fund Adopted Budget	0004	92,307.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	10.59

Budget Uses

Expenditure Budget	0002	10.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone

0981 Elysian Elem

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50 Debt Service Fund

D23

Taxable Value		35,038,726.00
Adopted Budget	0001	1,083,950.00

Budget Uses

Expenditure Budget	0002	1,083,950.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,663.37
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,663.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,082,286.63
Jurisdiction Mills	999	30.89
Total Estimated Revenues to Fund Adopted Budget	0004	1,083,950.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	05/30/2013	06/30/2033	9,465,000.00	4,735,000.00	505,000.00	182,850.00	750.00
Elementary Bond	07/28/2022	06/30/2042	5,375,000.00	4,795,000.00	195,000.00	199,600.00	750.00
Total Bond Requirements							1,083,950.00
Total Debt Service Requirements						0002	1,083,950.00

Budget Report
FY 2025

56 Yellowstone

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61 Building Reserve Fund

Adopted Budget		0001	280,215.34

Budget Uses

Expenditure Budget		0002	280,215.34
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	214,175.34
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	214,175.34
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	10,073.90
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	55,966.10	
District Tax Levy		1110	55,966.10
District Mills		999	1.60
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.60
Total Estimated Revenues to Fund Adopted Budget		0004	280,215.34

Budget Report
FY 2025

28 Madison

Submit ID: 0546-75716676

0546 Ennis K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	319	*	125	329,235,696

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ginger Martello

(Signature) (Date)

Chairperson, School Trustees: Marilyn Jenkins

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
28 Madison
0546 Ennis K-12 Schools

Submit ID: 0546-75716676

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,054,851.81	413,535.06	10%	10.20%	0.00	1,949,864.25	2,104,987.56	6.39
10 Transportation	600,000.00	120,000.00	20%	20.00%	97,653.42	84,200.00	418,146.58	1.27
11 Bus Depreciation Reserve	447,561.58	0.00	N/A	0.00%	246,565.82	7,000.00	193,995.76	0.59
13 Tuition	165,186.91		N/A		87,186.91	2,000.00	76,000.00	0.23
14 Retirement	640,000.00	128,000.00	20%	20.00%	60,591.63	579,408.37		
17 Adult Education	295,000.00	0.00	35%	0.00%	45,873.54	7,200.00	241,926.46	0.73
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	987,568.22	0.00	N/A	0.00%	674,568.91	17,999.31	295,000.00	0.90
29 Flexibility	322,318.58	0.00	N/A	0.00%	315,318.58	7,000.00	0.00	0.00
61 Building Reserve	586,665.72	0.00	N/A	0.00%	493,045.72	26,992.83	66,627.17	0.20
Total of All Funds	8,099,152.82	661,535.06			2,020,804.53	2,681,664.76	3,396,683.53	10.31

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

28 Madison

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0546 Ennis K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ENNIS K-6	245
M1	ENNIS 7-8	74
H1	ENNIS HS 9-12	125 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,641,211.68
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	148,425.93
D.	At Risk Student	(I-D)	5,693.90
E.	Indian Education For All	(I-E)	10,935.72
F.	American Indian Achievement Gap	(I-F)	2,178.00
G.	Data For Achievement	(I-G)	10,469.52
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	91,040.91
I.	State Special Education Related-Services Payment To Coop	(I-I)	23,452.42
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	442
B.	BASE Budget Limit	(II-B)	3,112,321.76
C.	Maximum Budget Limit	(II-C)	3,877,815.67
D.	Over-BASE Levy As Submitted on Budget	(II-D)	765,493.91
E.	Adopted Budget	(II-E)	3,877,815.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,251,832.92
H.	Maximum Budget Limit	(II-H)	4,054,851.81
I.	Highest Budget Without a Vote	(II-I)	4,017,326.83
J.	Highest Budget	(II-J)	4,054,851.81
K.	Highest Voted Amount	(II-K)	37,524.98
L.	Amount Approved on Ballot by Voters	(II-L)	37,524.98
M.	Adopted Budget	(II-M)	4,054,851.81

Budget Report
FY 2025
28 Madison

Submit ID: 0546-75716676

0546 Ennis K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		405,485.18
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		8,049.88
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	8,049.88	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		413,535.06

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	65,012.88	26,028.03	91,040.91
B.	Special Education RSBG to Coop	16,887.86	6,564.56	23,452.42
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	32,760.30	13,037.04	45,797.33

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	2,135,436.50	1,005,500.00	3,140,936.50
		2,312,327.50	1,359,287.00	3,671,614.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	816,251.61	479,828.31	1,296,079.92
H.	Special Education in BASE@40%	32,760.30	13,037.04	45,797.33
I.	Subsidized BASE Amount	849,011.91	492,865.35	1,341,877.25
J.	Subsidized BASE Ratio	63%	37%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,054,851.81
1.	BASE Budget Limit	(V-A1)	3,251,832.92	
2.	Over-BASE Budget	(V-A2)	803,018.89	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,641,211.68
1.	Direct State Aid Paid By State	(V-B1)	1,641,211.68	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		148,425.93
D.	At Risk Student	(V-D)		5,693.90
E.	Indian Education For All	(V-E)		10,935.72
F.	American Indian Achievement Gap	(V-F)		2,178.00
G.	Data For Achievement	(V-G)		10,469.52

H.	Special Education Allowable Cost Payment	(V-H)		91,040.91
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		39,908.59
	1. Actual Non-Levy Revenue	(V-J1)	39,908.59	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,301,968.67
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,301,968.67	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,251,832.92

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		803,018.89
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		803,018.89

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		2.49
T.	BASE Mills - High School	(V-T)		1.46
U.	Over-BASE Mills	(V-U)		2.44
	1. District Property Tax Levy Mills	(V-U1)	2.44	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		6.39

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

28 Madison

Submit ID: 0546-75716676

0546 Ennis K-12 Schools

01 General Fund

Adopted Budget	0001	4,054,851.81

Budget Uses

Expenditure Budget	0002	4,054,851.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,641,211.68
Quality Educator	3111	148,425.93
At Risk Student	3112	5,693.90
Indian Education For All	3113	10,935.72
American Indian Achievement Gap	3114	2,178.00
State Special Education Allowable Cost Payment to Districts	3115	91,040.91
Data For Achievement	3116	10,469.52
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	39,908.59
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,301,968.67		
Over-BASE Levy	1110(c)	803,018.89		
District Tax Levy			1110	2,104,987.56
Total Estimated Revenues to Fund Adopted Budget			0004	4,054,851.81
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	600,000.00

Budget Uses

Expenditure Budget	0002	600,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	72,000.00
Contingency	0006	7,200.00
Over-Schedule	0011	520,800.00
Fund Balance for Budget	TFS48	217,653.42
Operating Reserve	0961	120,000.00
Unreserved Fund Balance Reappropriated	0970	97,653.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	39,600.00
State - On-Schedule Transportation Reimbursement	3210	39,600.00
District Tax Levy	1110	418,146.58
District Mills	999	1.27
Total Estimated Revenues to Fund Adopted Budget	0004	600,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0546 Ennis K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	447,561.58

Budget Uses

Expenditure Budget	0002	447,561.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	246,565.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	246,565.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	193,995.76
District Mills	999	0.59
Total Estimated Revenues to Fund Adopted Budget	0004	447,561.58

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Freightliner M2	2024	316,731.20	0.00	63,346.24	63,346.24
2024 Iinternational	2024	119,760.46	0.00	23,952.09	23,952.09
2022 International	2021	86,006.82	39,402.72	17,201.36	17,201.36
2021 IC CE 59 PASSENGER BUS	2020	91,755.85	60,053.51	18,351.17	18,351.17
2019 International	2019	114,591.67	96,673.32	22,918.33	22,918.33
2015 ICCE 59 Passenger International	2015	77,514.00	67,011.20	15,502.80	15,502.80
2014 Bluebird	2014	72,800.00	63,240.00	14,560.00	14,560.00
2013 International	2013	90,818.87	77,655.08	18,163.77	18,163.77
1999 Prevost	2006	180,000.00	270,000.00	N/A	NA
Total					193,995.76

13 Tuition Fund

Adopted Budget	0001	165,186.91

Budget Uses

Expenditure Budget	0002	165,186.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	87,186.91
Unreserved Fund Balance Reappropriated	0970	87,186.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	76,000.00
District Mills	999	0.23
Total Estimated Revenues to Fund Adopted Budget	0004	165,186.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Madison

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0546 Ennis K-12 Schools

14 Retirement Fund

Adopted Budget	0001	640,000.00

Budget Uses

Expenditure Budget	0002	640,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	188,591.63
Operating Reserve	0961	128,000.00
Unreserved Fund Balance Reappropriated	0970	60,591.63

Estimated Funding Sources

Interest Earnings	1510	4,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	575,408.37
Total Estimated Revenues to Fund Adopted Budget	0004	640,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0546 Ennis K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	295,000.00

Budget Uses

Expenditure Budget	0002	295,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,873.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	45,873.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	700.00
Other Revenue from Local Sources	1900	6,500.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	241,926.46
District Mills	999	0.73
Total Estimated Revenues to Fund Adopted Budget	0004	295,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	987,568.22

Budget Uses

Expenditure Budget	0002	987,568.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	674,568.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	674,568.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	15,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,999.31
District Tax Levy	1110	295,000.00
District Mills	999	0.90
Total Estimated Revenues to Fund Adopted Budget	0004	987,568.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	322,318.58

Budget Uses

Expenditure Budget	0002	322,318.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	315,318.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	315,318.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	322,318.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

28 Madison

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0546 Ennis K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	586,665.72

Budget Uses

Expenditure Budget		0002	586,665.72
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	493,045.72
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	493,045.72
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	15,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	11,992.83
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	66,627.17	
District Tax Levy		1110	66,627.17
District Mills		999	0.20
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.20
Total Estimated Revenues to Fund Adopted Budget		0004	586,665.72

Budget Report
FY 2025

27 Lincoln

0527 Eureka Elem

Submit ID: 0527-96969597

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	530	N/A	21,451,174

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Onna Escobar

(Signature) (Date)

Chairperson, School Trustees: Raymond Flanagan

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
27 Lincoln
0527 Eureka Elem

Submit ID: 0527-96969597

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,629,848.08	365,853.74	10%	10.08%	10,309.17	2,834,609.06	784,929.85	36.59
10 Transportation	345,994.86	25,854.92	20%	7.47%	0.00	120,383.65	225,611.21	10.52
11 Bus Depreciation Reserve	115,365.13	0.00	N/A	0.00%	38,022.13	0.00	77,343.00	3.61
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	562,683.83	112,536.77	20%	20.00%	103,076.16	459,607.67		
17 Adult Education	55,177.18	0.00	35%	0.00%	55,177.18	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	31,727.33	0.00	N/A	0.00%	28,637.78	3,089.55	0.00	0.00
29 Flexibility	59.79	0.00	N/A	0.00%	59.79	0.00	0.00	0.00
61 Building Reserve	299,287.54	0.00	N/A	0.00%	227,307.54	26,860.45	45,119.55	2.10
Total of All Funds	5,040,143.74	504,245.43			462,589.75	3,444,550.38	1,133,003.61	52.82

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

27 Lincoln

0527 Eureka Elem

Submit ID: 0527-96969597

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	EUREKA K-6	402
M1	EUREKA 7-8	128

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,673,306.42
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	143,063.35
D.	At Risk Student	(I-D)	23,385.49
E.	Indian Education For All	(I-E)	13,053.90
F.	American Indian Achievement Gap	(I-F)	5,808.00
G.	Data For Achievement	(I-G)	12,497.40
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	112,238.10
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	34,298.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	518
B.	BASE Budget Limit	(II-B)	3,187,055.97
C.	Maximum Budget Limit	(II-C)	3,961,928.62
D.	Over-BASE Levy As Submitted on Budget	(II-D)	280,174.76
E.	Adopted Budget	(II-E)	3,467,230.73

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,349,673.32
H.	Maximum Budget Limit	(II-H)	4,165,699.14
I.	Highest Budget Without a Vote	(II-I)	3,629,848.08
J.	Highest Budget	(II-J)	4,165,699.14
K.	Highest Voted Amount	(II-K)	535,851.06
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,629,848.08

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		362,984.81
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,868.93
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,868.93	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		10,309.17
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	10,309.17	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		376,162.91

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,629,848.08
1.	BASE Budget Limit	(V-A1)	3,349,673.32	
2.	Over-BASE Budget	(V-A2)	280,174.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,673,306.42
1.	Direct State Aid Paid By State	(V-B1)	1,673,306.42	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		143,063.35
D.	At Risk Student	(V-D)		23,385.49
E.	Indian Education For All	(V-E)		13,053.90
F.	American Indian Achievement Gap	(V-F)		5,808.00
G.	Data For Achievement	(V-G)		12,497.40
H.	Special Education Allowable Cost Payment	(V-H)		112,238.10
I.	Remaining Fund Balance Available	(V-I)		10,309.17
J.	Non-Levy Revenue and Funding Sources	(V-J)		44,224.46
1.	Actual Non-Levy Revenue	(V-J1)	44,224.46	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,311,787.03
1.	State - Guaranteed Tax Base Aid	(V-L1)	807,031.94	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	504,755.09	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,349,673.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		280,174.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		280,174.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.53
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.06
1.	District Property Tax Levy Mills	(V-U1)	13.06	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.59

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

27 Lincoln

0527 Eureka Elem

Submit ID: 0527-96969597

01 General Fund

Adopted Budget	0001	3,629,848.08

Budget Uses

Expenditure Budget	0002	3,629,848.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	10,309.17
Direct State Aid	3110	1,673,306.42
Quality Educator	3111	143,063.35
At Risk Student	3112	23,385.49
Indian Education For All	3113	13,053.90
American Indian Achievement Gap	3114	5,808.00
State Special Education Allowable Cost Payment to Districts	3115	112,238.10
Data For Achievement	3116	12,497.40
State - Guaranteed Tax Base Aid	3120	807,031.94

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	44,224.46
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	504,755.09		
Over-BASE Levy	1110(c)	280,174.76		
District Tax Levy			1110	784,929.85
Total Estimated Revenues to Fund Adopted Budget			0004	3,629,848.08
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	345,994.86

Budget Uses

Expenditure Budget	0002	345,994.86
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	109,439.68
Contingency	0006	10,943.97
Over-Schedule	0011	225,611.21
Fund Balance for Budget	TFS48	25,854.92
Operating Reserve	0961	25,854.92
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	60,191.82
State - On-Schedule Transportation Reimbursement	3210	60,191.83
District Tax Levy	1110	225,611.21
District Mills	999	10.52
Total Estimated Revenues to Fund Adopted Budget	0004	345,994.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	115,365.13

Budget Uses

Expenditure Budget	0002	115,365.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	38,022.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,022.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	77,343.00
District Mills	999	3.61
Total Estimated Revenues to Fund Adopted Budget	0004	115,365.13

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 BLUE BIRD #1095	2024	129,000.00	0.00	25,800.00	12,900.00
2023 BLUE BIRD #3186	2023	117,197.00	1,953.00	23,439.40	11,720.00
2022 IC INTEGRATED RE BUS #7467	2022	89,873.38	13,715.00	17,974.68	8,678.00
2021 IC CE BUS VIN #4314	2020	106,007.00	15,902.00	21,201.40	10,601.00
2020 IC BUS #2327	2019	101,702.00	29,976.00	20,340.40	7,267.00
2018 IC CE 72 PASS #1709	2018	96,907.14	59,761.00	19,381.43	9,691.00
2018 IC CE BUS VIN#0598	2018	85,801.00	42,900.00	17,160.20	8,580.00
2016 IC CE 72 PASSENGER	2016	88,713.00	63,248.00	17,742.60	7,906.00
Total					77,343.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	562,683.83

Budget Uses

Expenditure Budget	0002	562,683.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	215,612.93
Operating Reserve	0961	112,536.77
Unreserved Fund Balance Reappropriated	0970	103,076.16

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	459,607.67
Total Estimated Revenues to Fund Adopted Budget	0004	562,683.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
27 Lincoln

0527 Eureka Elem

Submit ID: 0527-96969597

17 Adult Education Fund

Adopted Budget	0001	55,177.18

Budget Uses

Expenditure Budget	0002	55,177.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	55,177.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	55,177.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	55,177.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	31,727.33

Budget Uses

Expenditure Budget	0002	31,727.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28,637.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,637.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,089.55
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	31,727.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	59.79

Budget Uses

Expenditure Budget	0002	59.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	59.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	59.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

27 Lincoln

0527 Eureka Elem

Submit ID: 0527-96969597

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

27 Lincoln

0527 Eureka Elem

Submit ID: 0527-96969597

61 Building Reserve Fund

Adopted Budget		0001	299,287.54

Budget Uses

Expenditure Budget		0002	299,287.54
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	227,307.54
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	227,307.54
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	26,860.45
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	45,119.55	
District Tax Levy		1110	45,119.55
District Mills		999	2.10
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.10
Total Estimated Revenues to Fund Adopted Budget		0004	299,287.54

Budget Report
FY 2025

15 Flathead

0339 Evergreen Elem

Submit ID: 0339-35524600

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 688	N/A	15,917,184

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Samantha Vastbinder

(Signature) (Date)

Chairperson, School Trustees: Tamara Williams

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
15 Flathead
0339 Evergreen Elem

Submit ID: 0339-35524600

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,340,216.49	534,021.65	10%	10.00%	0.00	4,232,293.56	1,107,922.93	69.60
10 Transportation	59,291.81	11,858.36	20%	20.00%	3,738.89	0.00	55,552.92	3.49
11 Bus Depreciation Reserve	108,162.31	0.00	N/A	0.00%	58,131.47	0.00	50,030.84	3.14
13 Tuition	617,473.27		N/A		25,111.36	0.00	592,361.91	37.22
14 Retirement	977,230.66	195,446.13	20%	20.00%	2,142.97	975,087.69		
17 Adult Education	5,000.00	0.00	35%	0.00%	3,313.87	0.00	1,686.13	0.11
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	80,316.23	0.00	N/A	0.00%	76,069.93	4,246.30	0.00	0.00
29 Flexibility	250,044.71	0.00	N/A	0.00%	250,044.71	0.00	0.00	0.00
61 Building Reserve	746,658.04	0.00	N/A	0.00%	654,878.04	57,018.20	34,761.80	2.18
Total of All Funds	8,184,393.52	741,326.14			1,073,431.24	5,268,645.75	1,842,316.53	115.74

50 Debt Service Tax Jurisdiction								
15-0339	0.00	0.00	20-9-438	0.00%	28,068.26	0.00	0.00	0.00

Budget Report
FY 2025

15 Flathead

0339 Evergreen Elem

Submit ID: 0339-35524600

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	EVERGREEN K-6	531 *
M1	EVERGREEN 7-8	157 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,141,959.63
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	238,745.00
D.	At Risk Student	(I-D)	68,474.15
E.	Indian Education For All	(I-E)	16,945.44
F.	American Indian Achievement Gap	(I-F)	7,986.00
G.	Data For Achievement	(I-G)	16,223.04
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	301,399.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	60,290.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	698
B.	BASE Budget Limit	(II-B)	4,554,449.07
C.	Maximum Budget Limit	(II-C)	5,604,005.22
D.	Over-BASE Levy As Submitted on Budget	(II-D)	736,398.40
E.	Adopted Budget	(II-E)	5,290,847.47

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,603,818.09
H.	Maximum Budget Limit	(II-H)	5,667,679.21
I.	Highest Budget Without a Vote	(II-I)	5,340,216.49
J.	Highest Budget	(II-J)	5,667,679.21
K.	Highest Voted Amount	(II-K)	327,462.72
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,340,216.49

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		534,021.65
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		534,021.65

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,340,216.49
1.	BASE Budget Limit	(V-A1)	4,603,818.09	
2.	Over-BASE Budget	(V-A2)	736,398.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,141,959.63
1.	Direct State Aid Paid By State	(V-B1)	2,141,959.63	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		238,745.00
D.	At Risk Student	(V-D)		68,474.15
E.	Indian Education For All	(V-E)		16,945.44
F.	American Indian Achievement Gap	(V-F)		7,986.00
G.	Data For Achievement	(V-G)		16,223.04
H.	Special Education Allowable Cost Payment	(V-H)		301,399.76
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		33,391.94
1.	Actual Non-Levy Revenue	(V-J1)	33,391.94	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,778,693.13
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,407,168.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	371,524.53	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,603,818.09

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		736,398.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		736,398.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.34
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		46.26
1.	District Property Tax Levy Mills	(V-U1)	46.26	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		69.60

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

15 Flathead

0339 Evergreen Elem

Submit ID: 0339-35524600

01 General Fund

Adopted Budget	0001	5,340,216.49

Budget Uses

Expenditure Budget	0002	5,340,216.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,141,959.63
Quality Educator	3111	238,745.00
At Risk Student	3112	68,474.15
Indian Education For All	3113	16,945.44
American Indian Achievement Gap	3114	7,986.00
State Special Education Allowable Cost Payment to Districts	3115	301,399.76
Data For Achievement	3116	16,223.04
State - Guaranteed Tax Base Aid	3120	1,407,168.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	33,391.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	371,524.53		
Over-BASE Levy	1110(c)	736,398.40		
District Tax Levy			1110	1,107,922.93
Total Estimated Revenues to Fund Adopted Budget			0004	5,340,216.49
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	59,291.81

Budget Uses

Expenditure Budget	0002	59,291.81
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	59,291.81
Fund Balance for Budget	TFS48	15,597.25
Operating Reserve	0961	11,858.36
Unreserved Fund Balance Reappropriated	0970	3,738.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	55,552.92
District Mills	999	3.49
Total Estimated Revenues to Fund Adopted Budget	0004	59,291.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	108,162.31

Budget Uses

Expenditure Budget	0002	108,162.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	58,131.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	58,131.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	50,030.84
District Mills	999	3.14
Total Estimated Revenues to Fund Adopted Budget	0004	108,162.31

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus - 2024 Blue Bird Vision	2024	150,000.00	0.00	30,000.00	30,000.00
2019 International Integrated CE	2019	100,154.22	100,154.20	20,030.84	20,030.84
INTERNATIONAL 72 PASSENGER	2015	92,092.35	138,138.53	N/A	NA
2005 CHEV 18 PSNGR BUS	2005	42,314.00	63,471.00	N/A	NA
1HVBBABP6TH369965	1998	36,500.00	54,750.00	N/A	NA
1JGBJP1BXKV107739BUS	1990	29,705.00	44,557.50	N/A	NA
Total					50,030.84

Budget Report
FY 2025
15 Flathead
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13 Tuition Fund

Adopted Budget	0001	617,473.27

Budget Uses

Expenditure Budget	0002	617,473.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,111.36
Unreserved Fund Balance Reappropriated	0970	25,111.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	592,361.91
District Mills	999	37.22
Total Estimated Revenues to Fund Adopted Budget	0004	617,473.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
15 Flathead

0339 Evergreen Elem

Submit ID: 0339-35524600

14 Retirement Fund

Adopted Budget	0001	977,230.66

Budget Uses

Expenditure Budget	0002	977,230.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	197,589.10
Operating Reserve	0961	195,446.13
Unreserved Fund Balance Reappropriated	0970	2,142.97

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	975,087.69
Total Estimated Revenues to Fund Adopted Budget	0004	977,230.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
15 Flathead

0339 Evergreen Elem

Submit ID: 0339-35524600

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,313.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,313.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,686.13
District Mills	999	0.11
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
15 Flathead

0339 Evergreen Elem

Submit ID: 0339-35524600

28 Technology Fund

Adopted Budget	0001	80,316.23

Budget Uses

Expenditure Budget	0002	80,316.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	76,069.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	76,069.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,246.30
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	80,316.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
15 Flathead
0339 Evergreen Elem

Submit ID: 0339-35524600

29 Flexibility Fund

Adopted Budget	0001	250,044.71

Budget Uses

Expenditure Budget	0002	250,044.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	250,044.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	250,044.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	250,044.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
15 Flathead

0339 Evergreen Elem

Submit ID: 0339-35524600

50 Debt Service Fund
15-0339

Taxable Value		15,917,184.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	28,068.26
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,068.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	28,068.26

Budget Report
FY 2025

15 Flathead

0339 Evergreen Elem

Submit ID: 0339-35524600

61 Building Reserve Fund

Adopted Budget		0001	746,658.04

Budget Uses

Expenditure Budget		0002	746,658.04
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	654,878.04
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	654,878.04
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	57,018.20
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	34,761.80	
District Tax Levy		1110	34,761.80
District Mills		999	2.18
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.18
Total Estimated Revenues to Fund Adopted Budget		0004	746,658.04

Budget Report
FY 2025

50 Teton

0890 Fairfield Elem

Submit ID: 0890-01277375

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 210	N/A	4,154,090

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Denise Grant

(Signature) (Date)

Chairperson, School Trustees: Chris Christensen

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

50 Teton

0890 Fairfield Elem

Submit ID: 0890-01277375

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,728,355.72	194,225.89	10%	11.24%	32,315.57	1,298,980.27	397,059.88	95.56
10 Transportation	173,494.18	34,698.84	20%	20.00%	7,109.91	38,435.98	127,948.29	30.80
11 Bus Depreciation Reserve	475,028.26	0.00	N/A	0.00%	426,511.74	0.00	48,516.52	11.68
13 Tuition	90,000.00		N/A		0.00	0.00	90,000.00	21.67
14 Retirement	248,083.00	49,616.60	20%	20.00%	8,806.96	239,276.04		
17 Adult Education	3,057.57	0.00	35%	0.00%	3,057.57	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	81,289.24	0.00	N/A	0.00%	5,158.61	1,289.24	74,841.39	18.02
29 Flexibility	200,709.28	0.00	N/A	0.00%	197,166.10	3,543.18	0.00	0.00
61 Building Reserve	128,257.81	0.00	N/A	0.00%	90,047.81	30,078.60	8,131.40	1.96
Total of All Funds	3,128,275.06	278,541.33			770,174.27	1,611,603.31	746,497.48	179.69

50 Debt Service **Tax Jurisdiction**								
BE	0.00	0.00	20-9-438	0.00%	4,702.37	0.00	0.00	0.00

Budget Report
FY 2025

50 Teton

0890 Fairfield Elem

Submit ID: 0890-01277375

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FAIRFIELD K-6	169 *
M1	FAIRFIELD 7-8	41 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	702,058.11
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	71,513.31
D.	At Risk Student	(I-D)	7,795.00
E.	Indian Education For All	(I-E)	5,172.30
F.	American Indian Achievement Gap	(I-F)	726.00
G.	Data For Achievement	(I-G)	4,951.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	33,354.30
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,117.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	19,583.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	211
B.	BASE Budget Limit	(II-B)	1,368,332.77
C.	Maximum Budget Limit	(II-C)	1,699,051.34
D.	Over-BASE Levy As Submitted on Budget	(II-D)	298,258.93
E.	Adopted Budget	(II-E)	1,699,051.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	77%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,397,781.23
H.	Maximum Budget Limit	(II-H)	1,728,355.72
I.	Highest Budget Without a Vote	(II-I)	1,728,355.72
J.	Highest Budget	(II-J)	1,728,355.72
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,728,355.72

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		172,835.57
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		21,390.32
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	21,390.32	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		32,315.57
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	32,315.56	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.01	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		226,541.46

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,728,355.72
	1. BASE Budget Limit	(V-A1)	1,397,781.23	
	2. Over-BASE Budget	(V-A2)	330,574.49	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		702,058.11
	1. Direct State Aid Paid By State	(V-B1)	702,058.11	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		71,513.31
D.	At Risk Student	(V-D)		7,795.00
E.	Indian Education For All	(V-E)		5,172.30
F.	American Indian Achievement Gap	(V-F)		726.00
G.	Data For Achievement	(V-G)		4,951.80
H.	Special Education Allowable Cost Payment	(V-H)		33,354.30
I.	Remaining Fund Balance Available	(V-I)		0.01
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,117.37
	1. Actual Non-Levy Revenue	(V-J1)	8,117.37	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		564,093.03
	1. State - Guaranteed Tax Base Aid	(V-L1)	465,292.08	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	98,800.95	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,397,781.23

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		32,315.56
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	32,315.56	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		298,258.93
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		330,574.49

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.76
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		71.80
1.	District Property Tax Levy Mills	(V-U1)	71.80	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		95.56

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

50 Teton

0890 Fairfield Elem

Submit ID: 0890-01277375

01 General Fund

Adopted Budget	0001	1,728,355.72

Budget Uses

Expenditure Budget	0002	1,728,355.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	32,315.57
Direct State Aid	3110	702,058.11
Quality Educator	3111	71,513.31
At Risk Student	3112	7,795.00
Indian Education For All	3113	5,172.30
American Indian Achievement Gap	3114	726.00
State Special Education Allowable Cost Payment to Districts	3115	33,354.30
Data For Achievement	3116	4,951.80
State - Guaranteed Tax Base Aid	3120	465,292.08

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,117.37
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	98,800.95		
Over-BASE Levy	1110(c)	298,258.93		
District Tax Levy			1110	397,059.88
Total Estimated Revenues to Fund Adopted Budget			0004	1,728,355.72
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	173,494.18

Budget Uses

Expenditure Budget	0002	173,494.18
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,941.80
Contingency	0006	3,494.18
Over-Schedule	0011	135,058.20
Fund Balance for Budget	TFS48	41,808.75
Operating Reserve	0961	34,698.84
Unreserved Fund Balance Reappropriated	0970	7,109.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,217.99
State - On-Schedule Transportation Reimbursement	3210	19,217.99
District Tax Levy	1110	127,948.29
District Mills	999	30.80
Total Estimated Revenues to Fund Adopted Budget	0004	173,494.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

50 Teton

0890 Fairfield Elem

Submit ID: 0890-01277375

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	475,028.26

Budget Uses

Expenditure Budget	0002	475,028.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	426,511.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	426,511.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	48,516.52
District Mills	999	11.68
Total Estimated Revenues to Fund Adopted Budget	0004	475,028.26

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Lion C VIN0129	2024	187,500.00	0.00	37,500.00	0.00
2024 Lion C VIN0130	2024	187,500.00	0.00	37,500.00	0.00
2024 Lion C VIN0131	2024	187,500.00	0.00	37,500.00	0.00
2019 Freightliner VIN3876	2023	106,133.60	11,226.72	21,226.72	9,226.72
2024 Freightliner VIN 1211	2023	62,023.50	12,223.95	12,404.70	2,404.70
2021 Chevrolet Thomas VIN2004	2020	37,926.50	30,341.20	7,585.30	7,585.30
2019 Thomas VIN5888	2018	52,499.00	62,998.80	10,499.80	10,499.80
2017 Blue Bird VIN1964	2017	94,000.00	116,600.00	18,800.00	18,800.00
2014 Thomas VIN0511	2013	47,534.50	71,301.75	N/A	NA
Bus Watch Camera System	2010	1,300.00	1,950.00	N/A	NA
Total					48,516.52

Budget Report
FY 2025
50 Teton

0890 Fairfield Elem

Submit ID: 0890-01277375

13 Tuition Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	90,000.00
District Mills	999	21.67
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

50 Teton

0890 Fairfield Elem

Submit ID: 0890-01277375

14 Retirement Fund

Adopted Budget	0001	248,083.00

Budget Uses

Expenditure Budget	0002	248,083.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58,423.56
Operating Reserve	0961	49,616.60
Unreserved Fund Balance Reappropriated	0970	8,806.96

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	239,276.04
Total Estimated Revenues to Fund Adopted Budget	0004	248,083.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

50 Teton

0890 Fairfield Elem

Submit ID: 0890-01277375

17 Adult Education Fund

Adopted Budget	0001	3,057.57

Budget Uses

Expenditure Budget	0002	3,057.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,057.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,057.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,057.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	81,289.24

Budget Uses

Expenditure Budget	0002	81,289.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,158.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,158.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,289.24
District Tax Levy	1110	74,841.39
District Mills	999	18.02
Total Estimated Revenues to Fund Adopted Budget	0004	81,289.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
50 Teton

0890 Fairfield Elem

Submit ID: 0890-01277375

29 Flexibility Fund

Adopted Budget	0001	200,709.28

Budget Uses

Expenditure Budget	0002	200,709.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	197,166.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	197,166.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	3,543.18
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	200,709.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
BE

Taxable Value		4,154,090.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,702.37
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,702.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	4,702.37

61 Building Reserve Fund

Adopted Budget		0001	128,257.81

Budget Uses

Expenditure Budget		0002	128,257.81
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	90,047.81
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	90,047.81
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	30,078.60
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,131.40	
District Tax Levy		1110	8,131.40
District Mills		999	1.96
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.96
Total Estimated Revenues to Fund Adopted Budget		0004	128,257.81

Budget Report
FY 2025

50 Teton

0891 Fairfield H S

Submit ID: 0891-70012947

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	121	6,199,107

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Denise Grant

(Signature) (Date)

Chairperson, School Trustees: Chris Christensen

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

50 Teton

0891 Fairfield H S

Submit ID: 0891-70012947

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,460,893.13	197,013.19	10%	13.49%	0.00	1,071,662.35	389,230.78	62.82
10 Transportation	183,494.18	36,698.84	20%	20.00%	73,961.55	38,435.98	71,096.65	11.47
11 Bus Depreciation Reserve	473,879.53	0.00	N/A	0.00%	403,363.01	0.00	70,516.52	11.38
13 Tuition	65,000.00		N/A		0.00	0.00	65,000.00	10.49
14 Retirement	238,354.00	47,670.80	20%	20.00%	36,841.57	201,512.43		
17 Adult Education	49,194.90	17,218.22	35%	35.00%	31,976.68	0.00	17,218.22	2.78
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	81,061.53	0.00	N/A	0.00%	36,046.51	1,061.53	43,953.49	7.09
29 Flexibility	197,366.66	0.00	N/A	0.00%	180,699.18	16,667.48	0.00	0.00
61 Building Reserve	111,298.14	0.00	N/A	0.00%	82,658.14	22,912.00	5,728.00	0.92
Total of All Funds	2,860,542.07	298,601.05			845,546.64	1,352,251.77	662,743.66	106.95

50 Debt Service Tax Jurisdiction								
BH	0.00	0.00	20-9-438	0.00%	4,247.81	0.00	0.00	0.00

Budget Report
FY 2025

50 Teton

0891 Fairfield H S

Submit ID: 0891-70012947

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FAIRFIELD HS 9-12 121 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	593,272.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	50,136.45
D.	At Risk Student	(I-D)	3,684.44
E.	Indian Education For All	(I-E)	2,980.23
F.	American Indian Achievement Gap	(I-F)	484.00
G.	Data For Achievement	(I-G)	2,853.18
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,900.77
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,299.86
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	30,680.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	124
B.	BASE Budget Limit	(II-B)	1,144,021.78
C.	Maximum Budget Limit	(II-C)	1,415,023.40
D.	Over-BASE Levy As Submitted on Budget	(II-D)	309,448.83
E.	Adopted Budget	(II-E)	1,453,470.61

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,150,904.92
H.	Maximum Budget Limit	(II-H)	1,425,171.54
I.	Highest Budget Without a Vote	(II-I)	1,460,893.13
J.	Highest Budget	(II-J)	1,460,893.13
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,460,893.13

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		146,089.31
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		50,923.88
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	50,923.88	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		197,013.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,460,893.13
1.	BASE Budget Limit	(V-A1)	1,150,904.92	
2.	Over-BASE Budget	(V-A2)	309,988.21	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		593,272.70
1.	Direct State Aid Paid By State	(V-B1)	593,272.70	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		50,136.45
D.	At Risk Student	(V-D)		3,684.44
E.	Indian Education For All	(V-E)		2,980.23
F.	American Indian Achievement Gap	(V-F)		484.00
G.	Data For Achievement	(V-G)		2,853.18
H.	Special Education Allowable Cost Payment	(V-H)		18,900.77
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,339.78
1.	Actual Non-Levy Revenue	(V-J1)	6,339.78	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		472,253.37
1.	State - Guaranteed Tax Base Aid	(V-L1)	393,010.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	79,242.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,150,904.92

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		309,988.21
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		309,988.21

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.81
U.	Over-BASE Mills	(V-U)		50.01
1.	District Property Tax Levy Mills	(V-U1)	50.01	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		62.82

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

50 Teton

0891 Fairfield H S

Submit ID: 0891-70012947

01 General Fund

Adopted Budget	0001	1,460,893.13

Budget Uses

Expenditure Budget	0002	1,460,893.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	593,272.70
Quality Educator	3111	50,136.45
At Risk Student	3112	3,684.44
Indian Education For All	3113	2,980.23
American Indian Achievement Gap	3114	484.00
State Special Education Allowable Cost Payment to Districts	3115	18,900.77
Data For Achievement	3116	2,853.18
State - Guaranteed Tax Base Aid	3120	393,010.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,339.78
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	79,242.57		
Over-BASE Levy	1110(c)	309,988.21		
District Tax Levy			1110	389,230.78
Total Estimated Revenues to Fund Adopted Budget			0004	1,460,893.13
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2025

50 Teton

0891 Fairfield H S

Submit ID: 0891-70012947

10 Transportation Fund

Adopted Budget	0001	183,494.18

Budget Uses

Expenditure Budget	0002	183,494.18
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,941.80
Contingency	0006	3,494.18
Over-Schedule	0011	145,058.20
Fund Balance for Budget	TFS48	110,660.39
Operating Reserve	0961	36,698.84
Unreserved Fund Balance Reappropriated	0970	73,961.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,217.99
State - On-Schedule Transportation Reimbursement	3210	19,217.99
District Tax Levy	1110	71,096.65
District Mills	999	11.47
Total Estimated Revenues to Fund Adopted Budget	0004	183,494.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

50 Teton

0891 Fairfield H S

Submit ID: 0891-70012947

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	473,879.53

Budget Uses

Expenditure Budget	0002	473,879.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	403,363.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	403,363.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	70,516.52
District Mills	999	11.38
Total Estimated Revenues to Fund Adopted Budget	0004	473,879.53

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Lion C VIN0129	2024	187,500.00	0.00	37,500.00	0.00
2024 Lion C VIN0130	2024	187,500.00	0.00	37,500.00	0.00
2024 Lion C VIN0131	2024	187,500.00	0.00	37,500.00	0.00
2019 Freightliner VIN3876	2023	106,133.60	11,226.72	21,226.72	21,226.72
2024 Freightliner VIN1211	2023	62,023.50	12,223.95	12,404.70	12,404.70
2021 Chevrolet Thomas VIN2004	2020	37,926.50	30,341.20	7,585.30	7,585.30
2019 Thomas VIN5888	2018	52,499.00	57,748.90	10,499.80	10,499.80
2017 Blue Bird VIN1964	2017	94,000.00	116,600.00	18,800.00	18,800.00
2014 Thomas VIN0511	2013	47,534.50	71,301.75	N/A	NA
Bus Watch Camera System	2010	1,300.00	1,950.00	N/A	NA
Total					70,516.52

Budget Report
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50 Teton

0891 Fairfield H S

Submit ID: 0891-70012947

13 Tuition Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	65,000.00
District Mills	999	10.49
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
50 Teton

0891 Fairfield H S

Submit ID: 0891-70012947

14 Retirement Fund

Adopted Budget	0001	238,354.00

Budget Uses

Expenditure Budget	0002	238,354.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	84,512.37
Operating Reserve	0961	47,670.80
Unreserved Fund Balance Reappropriated	0970	36,841.57

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	201,512.43
Total Estimated Revenues to Fund Adopted Budget	0004	238,354.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

50 Teton

0891 Fairfield H S

Submit ID: 0891-70012947

17 Adult Education Fund

Adopted Budget	0001	49,194.90

Budget Uses

Expenditure Budget	0002	49,194.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,194.90
Operating Reserve	0961	17,218.22
Unreserved Fund Balance Reappropriated	0970	31,976.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	17,218.22
District Mills	999	2.78
Total Estimated Revenues to Fund Adopted Budget	0004	49,194.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
50 Teton

0891 Fairfield H S

Submit ID: 0891-70012947

28 Technology Fund

Adopted Budget	0001	81,061.53

Budget Uses

Expenditure Budget	0002	81,061.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	36,046.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,046.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,061.53
District Tax Levy	1110	43,953.49
District Mills	999	7.09
Total Estimated Revenues to Fund Adopted Budget	0004	81,061.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

50 Teton

0891 Fairfield H S

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29 Flexibility Fund

Adopted Budget	0001	197,366.66

Budget Uses

Expenditure Budget	0002	197,366.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	180,699.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	180,699.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	16,667.48
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	197,366.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
50 Teton

0891 Fairfield H S

Submit ID: 0891-70012947

50 Debt Service Fund
BH

Taxable Value		6,199,107.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,247.81
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,247.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	4,247.81

Budget Report
FY 2025

50 Teton

0891 Fairfield H S

Submit ID: 0891-70012947

61 Building Reserve Fund

Adopted Budget		0001	111,298.14

Budget Uses

Expenditure Budget		0002	111,298.14
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	82,658.14
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	82,658.14
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	22,912.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	5,728.00	
District Tax Levy		1110	5,728.00
District Mills		999	0.92
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.92
Total Estimated Revenues to Fund Adopted Budget		0004	111,298.14

Budget Report
FY 2025

15 Flathead

Submit ID: 0308-47309183

0308 Fair-Mont-Egan Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 143	N/A	6,093,183

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Wood

(Signature) (Date)

Chairperson, School Trustees: Katie Freeman

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

15 Flathead

Submit ID: 0308-47309183

0308 Fair-Mont-Egan Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,262,540.78	123,827.09	10%	9.81%	0.00	962,617.31	299,923.47	49.22
10 Transportation	1,683.68	336.74	20%	20.00%	9,850.33	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	106,154.00		N/A		1,769.10	0.00	104,384.90	17.13
14 Retirement	251,100.00	50,220.00	20%	20.00%	31,108.09	219,991.91		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	47,317.01	0.00	N/A	0.00%	40,300.76	1,016.25	6,000.00	0.98
29 Flexibility	15,966.78	0.00	N/A	0.00%	15,966.78	0.00	0.00	0.00
61 Building Reserve	172,538.66	0.00	N/A	0.00%	140,928.66	18,510.00	13,100.00	2.15
Total of All Funds	1,857,300.91	174,383.83			239,923.72	1,202,135.47	423,408.37	69.48

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

15 Flathead

Submit ID: 0308-47309183

0308 Fair-Mont-Egan Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FAIR-MONT-EGAN K-6	112	*
M1	FAIR-MONT-EGAN 7-8	31	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	506,059.56
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	72,541.75
D.	At Risk Student	(I-D)	2,708.17
E.	Indian Education For All	(I-E)	3,522.09
F.	American Indian Achievement Gap	(I-F)	1,210.00
G.	Data For Achievement	(I-G)	3,371.94
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	78,441.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,358.66
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	12,703.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	151
B.	BASE Budget Limit	(II-B)	1,077,104.76
C.	Maximum Budget Limit	(II-C)	1,348,053.43
D.	Over-BASE Levy As Submitted on Budget	(II-D)	160,726.19
E.	Adopted Budget	(II-E)	1,237,830.95

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,101,814.59
H.	Maximum Budget Limit	(II-H)	1,379,719.39
I.	Highest Budget Without a Vote	(II-I)	1,262,540.78
J.	Highest Budget	(II-J)	1,379,719.39
K.	Highest Voted Amount	(II-K)	117,178.61
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,262,540.78

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		123,827.09
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		123,827.09

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,262,540.78
1.	BASE Budget Limit	(V-A1)	1,101,814.59	
2.	Over-BASE Budget	(V-A2)	160,726.19	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		506,059.56
1.	Direct State Aid Paid By State	(V-B1)	506,059.56	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		72,541.75
D.	At Risk Student	(V-D)		2,708.17
E.	Indian Education For All	(V-E)		3,522.09
F.	American Indian Achievement Gap	(V-F)		1,210.00
G.	Data For Achievement	(V-G)		3,371.94
H.	Special Education Allowable Cost Payment	(V-H)		78,441.24
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,626.04
1.	Actual Non-Levy Revenue	(V-J1)	4,626.04	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		429,333.80
1.	State - Guaranteed Tax Base Aid	(V-L1)	290,136.52	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	139,197.28	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,101,814.59

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		160,726.19
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		160,726.19

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.84
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		26.38
1.	District Property Tax Levy Mills	(V-U1)	26.38	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.22

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

15 Flathead

Submit ID: 0308-47309183

0308 Fair-Mont-Egan Elem

01 General Fund

Adopted Budget	0001	1,262,540.78

Budget Uses

Expenditure Budget	0002	1,262,540.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	506,059.56
Quality Educator	3111	72,541.75
At Risk Student	3112	2,708.17
Indian Education For All	3113	3,522.09
American Indian Achievement Gap	3114	1,210.00
State Special Education Allowable Cost Payment to Districts	3115	78,441.24
Data For Achievement	3116	3,371.94
State - Guaranteed Tax Base Aid	3120	290,136.52

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,626.04
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	139,197.28		
Over-BASE Levy	1110(c)	160,726.19		
District Tax Levy			1110	299,923.47
Total Estimated Revenues to Fund Adopted Budget			0004	1,262,540.78
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,683.68

Budget Uses

Expenditure Budget	0002	1,683.68
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,530.62
Contingency	0006	153.06
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	10,187.07
Operating Reserve	0961	336.74
Unreserved Fund Balance Reappropriated	0970	9,850.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,683.68
Estimated Revenues Exceeding Adopted Budget	0004a	8,166.65

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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0308 Fair-Mont-Egan Elem

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13 Tuition Fund

Adopted Budget	0001	106,154.00

Budget Uses

Expenditure Budget	0002	106,154.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,769.10
Unreserved Fund Balance Reappropriated	0970	1,769.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	104,384.90
District Mills	999	17.13
Total Estimated Revenues to Fund Adopted Budget	0004	106,154.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	251,100.00

Budget Uses

Expenditure Budget	0002	251,100.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	81,328.09
Operating Reserve	0961	50,220.00
Unreserved Fund Balance Reappropriated	0970	31,108.09

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	219,991.91
Total Estimated Revenues to Fund Adopted Budget	0004	251,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	47,317.01

Budget Uses

Expenditure Budget	0002	47,317.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	40,300.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,300.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,016.25
District Tax Levy	1110	6,000.00
District Mills	999	0.98
Total Estimated Revenues to Fund Adopted Budget	0004	47,317.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0308-47309183

29 Flexibility Fund

Adopted Budget	0001	15,966.78

Budget Uses

Expenditure Budget	0002	15,966.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,966.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,966.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,966.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0308 Fair-Mont-Egan Elem

Submit ID: 0308-47309183

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

15 Flathead

Submit ID: 0308-47309183

0308 Fair-Mont-Egan Elem

61 Building Reserve Fund

Adopted Budget		0001	172,538.66

Budget Uses

Expenditure Budget		0002	172,538.66
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	140,928.66
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	140,928.66
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	18,510.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,100.00	
District Tax Levy		1110	13,100.00
District Mills		999	2.15
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.15
Total Estimated Revenues to Fund Adopted Budget		0004	172,538.66

Budget Report
FY 2025

42 Richland

0750 Fairview Elem

Submit ID: 0750-96959312

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	183	N/A	12,069,398

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Asbeck

(Signature) (Date)

Chairperson, School Trustees: Brad Tveit

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

42 Richland

0750 Fairview Elem

Submit ID: 0750-96959312

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,622,118.92	0.00	10%	0.00%	78,793.53	1,133,049.14	410,276.25	33.99
10 Transportation	475,000.00	0.00	20%	0.00%	154,613.16	45,776.02	274,610.82	22.75
11 Bus Depreciation Reserve	445,419.56	0.00	N/A	0.00%	411,419.56	0.00	34,000.00	2.82
13 Tuition	32,208.21		N/A		8,439.62	0.00	23,768.59	1.97
14 Retirement	305,715.00	0.00	20%	0.00%	116,067.23	189,647.77		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,367.60	0.00	N/A	0.00%	6,167.88	1,199.72	0.00	0.00
29 Flexibility	3,326,564.40	0.00	N/A	0.00%	1,426,564.40	1,900,000.00	0.00	0.00
61 Building Reserve	82,404.88	0.00	N/A	0.00%	47,494.88	9,910.00	25,000.00	2.07
Total of All Funds	6,296,798.57	0.00			2,249,560.26	3,279,582.65	767,655.66	63.60

50 Debt Service Tax Jurisdiction								
13	147,650.00	0.00	20-9-438	0.00%	1,267,382.01	0.00	0.00	0.00

Budget Report
FY 2025

42 Richland

0750 Fairview Elem

Submit ID: 0750-96959312

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FAIRVIEW K-6	142
M1	FAIRVIEW 7-8	41

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	626,313.07
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	74,672.09
D.	At Risk Student	(I-D)	6,831.14
E.	Indian Education For All	(I-E)	4,507.29
F.	American Indian Achievement Gap	(I-F)	3,146.00
G.	Data For Achievement	(I-G)	4,315.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	58,905.72
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,688.02
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,739.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	181
B.	BASE Budget Limit	(II-B)	1,229,051.66
C.	Maximum Budget Limit	(II-C)	1,529,252.27
D.	Over-BASE Levy As Submitted on Budget	(II-D)	121,877.39
E.	Adopted Budget	(II-E)	1,570,929.05

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,300,733.12
H.	Maximum Budget Limit	(II-H)	1,622,118.92
I.	Highest Budget Without a Vote	(II-I)	1,622,118.92
J.	Highest Budget	(II-J)	1,622,118.92
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,622,118.92

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			0.00
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			78,793.53
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	78,793.53		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			78,793.53

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,622,118.92
	1. BASE Budget Limit	(V-A1)	1,300,733.12	
	2. Over-BASE Budget	(V-A2)	321,385.80	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		626,313.07
	1. Direct State Aid Paid By State	(V-B1)	626,313.07	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		74,672.09
D.	At Risk Student	(V-D)		6,831.14
E.	Indian Education For All	(V-E)		4,507.29
F.	American Indian Achievement Gap	(V-F)		3,146.00
G.	Data For Achievement	(V-G)		4,315.14
H.	Special Education Allowable Cost Payment	(V-H)		58,905.72
I.	Remaining Fund Balance Available	(V-I)		78,793.53
J.	Non-Levy Revenue and Funding Sources	(V-J)		76,074.45
	1. Actual Non-Levy Revenue	(V-J1)	7,074.45	
	2. Anticipated Non-Levy Revenue	(V-J2)	69,000.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		367,174.69
	1. State - Guaranteed Tax Base Aid	(V-L1)	78,825.78	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	288,348.91	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,300,733.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		199,458.46
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	199,458.46	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		121,927.34
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		321,385.80

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.89
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		10.10
1.	District Property Tax Levy Mills	(V-U1)	10.10	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		33.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

42 Richland

0750 Fairview Elem

Submit ID: 0750-96959312

01 General Fund

Adopted Budget	0001	1,622,118.92

Budget Uses

Expenditure Budget	0002	1,622,118.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	78,793.53
Direct State Aid	3110	626,313.07
Quality Educator	3111	74,672.09
At Risk Student	3112	6,831.14
Indian Education For All	3113	4,507.29
American Indian Achievement Gap	3114	3,146.00
State Special Education Allowable Cost Payment to Districts	3115	58,905.72
Data For Achievement	3116	4,315.14
State - Guaranteed Tax Base Aid	3120	78,825.78

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,745.83
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	328.62
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	69,000.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	199,458.46
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	288,348.91	
Over-BASE Levy	1110(c)	121,927.34	
District Tax Levy		1110	410,276.25
Total Estimated Revenues to Fund Adopted Budget		0004	1,622,118.92
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	475,000.00

Budget Uses

Expenditure Budget	0002	475,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	41,614.56
Contingency	0006	4,161.46
Over-Schedule	0011	429,223.98
Fund Balance for Budget	TFS48	154,613.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	154,613.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,888.01
State - On-Schedule Transportation Reimbursement	3210	22,888.01
District Tax Levy	1110	274,610.82
District Mills	999	22.75
Total Estimated Revenues to Fund Adopted Budget	0004	475,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	445,419.56

Budget Uses

Expenditure Budget	0002	445,419.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	411,419.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	411,419.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	34,000.00
District Mills	999	2.82
Total Estimated Revenues to Fund Adopted Budget	0004	445,419.56

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 MCI J4500 Bus	2021	239,236.50	91,347.30	47,847.30	21,500.00
2017 Short Bus	2017	39,075.00	47,575.00	7,815.00	5,000.00
2008 MCI	2008	209,743.00	306,140.20	41,948.60	7,500.00
Total					34,000.00

Budget Report
FY 2025

42 Richland

0750 Fairview Elem

Submit ID: 0750-96959312

13 Tuition Fund

Adopted Budget	0001	32,208.21

Budget Uses

Expenditure Budget	0002	32,208.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,439.62
Unreserved Fund Balance Reappropriated	0970	8,439.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	23,768.59
District Mills	999	1.97
Total Estimated Revenues to Fund Adopted Budget	0004	32,208.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
42 Richland

0750 Fairview Elem

Submit ID: 0750-96959312

14 Retirement Fund

Adopted Budget	0001	305,715.00

Budget Uses

Expenditure Budget	0002	305,715.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	116,067.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	116,067.23

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	189,647.77
Total Estimated Revenues to Fund Adopted Budget	0004	305,715.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,367.60

Budget Uses

Expenditure Budget	0002	7,367.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,167.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,167.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,199.72
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,367.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

42 Richland

0750 Fairview Elem

Submit ID: 0750-96959312

29 Flexibility Fund

Adopted Budget	0001	3,326,564.40

Budget Uses

Expenditure Budget	0002	3,326,564.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,426,564.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,426,564.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	1,900,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,326,564.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

42 Richland

0750 Fairview Elem

Submit ID: 0750-96959312

50 Debt Service Fund

13

Taxable Value		12,069,398.00
Adopted Budget	0001	147,650.00

Budget Uses

Expenditure Budget	0002	147,650.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,267,382.01
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,267,382.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	147,650.00
Estimated Revenues Exceeding Adopted Budget	0004a	1,119,732.01

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	07/19/2017	06/30/2032	1,750,000.00	910,000.00	115,000.00	32,150.00	500.00
Total Bond Requirements							147,650.00
Total Debt Service Requirements						0002	147,650.00

Budget Report
FY 2025

42 Richland

0750 Fairview Elem

Submit ID: 0750-96959312

61 Building Reserve Fund

Adopted Budget		0001	82,404.88

Budget Uses

Expenditure Budget		0002	82,404.88
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	47,494.88
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	47,494.88
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	9,910.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	25,000.00	
District Tax Levy		1110	25,000.00
District Mills		999	2.07
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.07
Total Estimated Revenues to Fund Adopted Budget		0004	82,404.88

Budget Report
FY 2025

42 Richland

0751 Fairview H S

Submit ID: 0751-29755258

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	118	13,050,624

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Asbeck

(Signature) (Date)

Chairperson, School Trustees: Brad Tveit

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

42 Richland

0751 Fairview H S

Submit ID: 0751-29755258

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,423,281.12	0.00	10%	0.00%	146,754.14	1,063,813.21	212,713.77	16.29
10 Transportation	260,000.00	0.00	20%	0.00%	79,192.34	11,444.00	169,363.66	12.98
11 Bus Depreciation Reserve	489,573.84	0.00	N/A	0.00%	455,573.84	0.00	34,000.00	2.61
13 Tuition	17,979.18		N/A		17,979.18	0.00	0.00	0.00
14 Retirement	302,375.00	0.00	20%	0.00%	133,641.25	168,733.75		
17 Adult Education	60,000.00	0.00	35%	0.00%	26,605.63	0.00	33,394.37	2.56
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,727.93	0.00	N/A	0.00%	5,686.67	1,041.26	0.00	0.00
29 Flexibility	3,826,658.59	0.00	N/A	0.00%	2,026,658.59	1,800,000.00	0.00	0.00
61 Building Reserve	52,930.11	0.00	N/A	0.00%	29,250.61	13,679.50	10,000.00	0.77
Total of All Funds	6,439,525.77	0.00			2,921,342.25	3,058,711.72	459,471.80	35.21

50 Debt Service Tax Jurisdiction								
3	147,650.00	0.00	20-9-438	0.00%	1,284,993.39	0.00	0.00	0.00

Budget Report
FY 2025

42 Richland

0751 Fairview H S

Submit ID: 0751-29755258

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FAIRVIEW HS 9-12 118 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	582,523.92
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	50,209.91
D.	At Risk Student	(I-D)	2,240.83
E.	Indian Education For All	(I-E)	2,906.34
F.	American Indian Achievement Gap	(I-F)	1,694.00
G.	Data For Achievement	(I-G)	2,782.44
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,312.47
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,770.46
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	23,124.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	122
B.	BASE Budget Limit	(II-B)	1,124,599.16
C.	Maximum Budget Limit	(II-C)	1,392,417.31
D.	Over-BASE Levy As Submitted on Budget	(II-D)	21,415.81
E.	Adopted Budget	(II-E)	1,417,551.45

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,128,927.56
H.	Maximum Budget Limit	(II-H)	1,403,414.42
I.	Highest Budget Without a Vote	(II-I)	1,423,281.12
J.	Highest Budget	(II-J)	1,423,281.12
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,423,281.12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		146,754.14
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	146,754.14	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		146,754.14

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,423,281.12
1.	BASE Budget Limit	(V-A1)	1,128,927.56	
2.	Over-BASE Budget	(V-A2)	294,353.56	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		582,523.92
1.	Direct State Aid Paid By State	(V-B1)	582,523.92	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		50,209.91
D.	At Risk Student	(V-D)		2,240.83
E.	Indian Education For All	(V-E)		2,906.34
F.	American Indian Achievement Gap	(V-F)		1,694.00
G.	Data For Achievement	(V-G)		2,782.44
H.	Special Education Allowable Cost Payment	(V-H)		17,312.47
I.	Remaining Fund Balance Available	(V-I)		146,754.14
J.	Non-Levy Revenue and Funding Sources	(V-J)		74,551.75
1.	Actual Non-Levy Revenue	(V-J1)	7,551.75	
2.	Anticipated Non-Levy Revenue	(V-J2)	67,000.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		247,951.76
1.	State - Guaranteed Tax Base Aid	(V-L1)	56,653.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	191,297.96	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,128,927.56

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		272,937.75
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	255,819.40	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	17,118.35	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		21,415.81
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		294,353.56

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.65
U.	Over-BASE Mills	(V-U)		1.64
1.	District Property Tax Levy Mills	(V-U1)	1.64	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		16.29

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

42 Richland

0751 Fairview H S

Submit ID: 0751-29755258

01 General Fund

Adopted Budget	0001	1,423,281.12

Budget Uses

Expenditure Budget	0002	1,423,281.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	146,754.14
Direct State Aid	3110	582,523.92
Quality Educator	3111	50,209.91
At Risk Student	3112	2,240.83
Indian Education For All	3113	2,906.34
American Indian Achievement Gap	3114	1,694.00
State Special Education Allowable Cost Payment to Districts	3115	17,312.47
Data For Achievement	3116	2,782.44
State - Guaranteed Tax Base Aid	3120	56,653.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,488.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	62.81
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	67,000.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	17,118.35
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	255,819.40
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	191,297.96		
Over-BASE Levy	1110(c)	21,415.81		
District Tax Levy			1110	212,713.77
Total Estimated Revenues to Fund Adopted Budget			0004	1,423,281.12
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	260,000.00

Budget Uses

Expenditure Budget	0002	260,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	10,403.64
Contingency	0006	1,040.36
Over-Schedule	0011	248,556.00
Fund Balance for Budget	TFS48	79,192.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	79,192.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,722.00
State - On-Schedule Transportation Reimbursement	3210	5,722.00
District Tax Levy	1110	169,363.66
District Mills	999	12.98
Total Estimated Revenues to Fund Adopted Budget	0004	260,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

42 Richland

0751 Fairview H S

Submit ID: 0751-29755258

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	489,573.84

Budget Uses

Expenditure Budget	0002	489,573.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	455,573.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	455,573.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	34,000.00
District Mills	999	2.61
Total Estimated Revenues to Fund Adopted Budget	0004	489,573.84

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 MCI J4500 Bus	2021	234,062.50	74,812.50	46,812.50	20,000.00
2017 Short Bus	2017	39,075.00	47,075.00	7,815.00	4,000.00
2008 MCI	2008	194,387.00	266,264.40	38,877.40	10,000.00
Total					34,000.00

Budget Report
FY 2025

42 Richland

0751 Fairview H S

Submit ID: 0751-29755258

13 Tuition Fund

Adopted Budget	0001	17,979.18

Budget Uses

Expenditure Budget	0002	17,979.18
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,979.18
Unreserved Fund Balance Reappropriated	0970	17,979.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,979.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

42 Richland

0751 Fairview H S

Submit ID: 0751-29755258

14 Retirement Fund

Adopted Budget	0001	302,375.00

Budget Uses

Expenditure Budget	0002	302,375.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	133,641.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	133,641.25

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	168,733.75
Total Estimated Revenues to Fund Adopted Budget	0004	302,375.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,605.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,605.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	33,394.37
District Mills	999	2.56
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,727.93

Budget Uses

Expenditure Budget	0002	6,727.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,686.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,686.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,041.26
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,727.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3,826,658.59

Budget Uses

Expenditure Budget	0002	3,826,658.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,026,658.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,026,658.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	1,800,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,826,658.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

42 Richland

0751 Fairview H S

Submit ID: 0751-29755258

50 Debt Service Fund

3

Taxable Value		13,050,624.00
Adopted Budget	0001	147,650.00

Budget Uses

Expenditure Budget	0002	147,650.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,284,993.39
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,284,993.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	147,650.00
Estimated Revenues Exceeding Adopted Budget	0004a	1,137,343.39

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	07/19/2017	06/30/2032	1,750,000.00	910,000.00	115,000.00	32,150.00	500.00
Total Bond Requirements							147,650.00
Total Debt Service Requirements						0002	147,650.00

Budget Report
FY 2025

42 Richland

0751 Fairview H S

Submit ID: 0751-29755258

61 Building Reserve Fund

Adopted Budget		0001	52,930.11

Budget Uses

Expenditure Budget		0002	52,930.11
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	29,250.61
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	29,250.61
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,679.50
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	10,000.00	
District Tax Levy		1110	10,000.00
District Mills		999	0.77
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.77
Total Estimated Revenues to Fund Adopted Budget		0004	52,930.11

Budget Report
FY 2025

14 Fergus

0259 Fergus H S

Submit ID: 0259-56964537

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	364	19,751,079

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebekah Rhoades

(Signature) (Date)

Chairperson, School Trustees: Kris Birdwell

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

14 Fergus

0259 Fergus H S

Submit ID: 0259-56964537

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,526,114.18	319,802.68	10%	9.07%	0.00	2,575,131.10	950,983.08	48.15
10 Transportation	315,000.00	63,000.00	20%	20.00%	52,987.05	48,839.32	213,173.63	10.79
11 Bus Depreciation Reserve	406,632.29	0.00	N/A	0.00%	235,785.79	3,500.00	167,346.50	8.47
13 Tuition	113,000.00		N/A		21,844.52	0.00	91,155.48	4.62
14 Retirement	550,000.00	110,000.00	20%	20.00%	34,967.15	515,032.85		
17 Adult Education	43,407.45	15,192.61	35%	35.00%	51,588.09	750.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	378,568.18	0.00	N/A	0.00%	318,544.88	5,858.25	54,165.05	2.74
29 Flexibility	232,407.28	0.00	N/A	0.00%	190,469.86	41,937.42	0.00	0.00
61 Building Reserve	1,104,906.46	0.00	N/A	0.00%	941,426.46	49,077.14	114,402.86	5.79
Total of All Funds	6,670,035.84	507,995.29			1,847,613.80	3,240,126.08	1,591,226.60	80.56

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

14 Fergus

0259 Fergus H S

Submit ID: 0259-56964537

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FERGUS HS 9-12 364

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,457,244.14
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	104,607.04
D.	At Risk Student	(I-D)	7,312.30
E.	Indian Education For All	(I-E)	8,965.32
F.	American Indian Achievement Gap	(I-F)	1,694.00
G.	Data For Achievement	(I-G)	8,583.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	57,814.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	19,270.16
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	72,129.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	368
B.	BASE Budget Limit	(II-B)	2,780,362.78
C.	Maximum Budget Limit	(II-C)	3,464,729.27
D.	Over-BASE Levy As Submitted on Budget	(II-D)	684,817.16
E.	Adopted Budget	(II-E)	3,465,179.94

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,827,852.81
H.	Maximum Budget Limit	(II-H)	3,526,114.18
I.	Highest Budget Without a Vote	(II-I)	3,526,114.18
J.	Highest Budget	(II-J)	3,526,114.18
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,526,114.18

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		319,802.68
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		319,802.68

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,526,114.18
1.	BASE Budget Limit	(V-A1)	2,827,852.81	
2.	Over-BASE Budget	(V-A2)	698,261.37	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,457,244.14
1.	Direct State Aid Paid By State	(V-B1)	1,457,244.14	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		104,607.04
D.	At Risk Student	(V-D)		7,312.30
E.	Indian Education For All	(V-E)		8,965.32
F.	American Indian Achievement Gap	(V-F)		1,694.00
G.	Data For Achievement	(V-G)		8,583.12
H.	Special Education Allowable Cost Payment	(V-H)		57,814.12
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,659.86
1.	Actual Non-Levy Revenue	(V-J1)	5,659.86	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,175,972.91
1.	State - Guaranteed Tax Base Aid	(V-L1)	923,251.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	252,721.71	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,827,852.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		698,261.37
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		698,261.37

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.80
U.	Over-BASE Mills	(V-U)		35.35
1.	District Property Tax Levy Mills	(V-U1)	35.35	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		48.15

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

14 Fergus

0259 Fergus H S

Submit ID: 0259-56964537

01 General Fund

Adopted Budget	0001	3,526,114.18

Budget Uses

Expenditure Budget	0002	3,526,114.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,457,244.14
Quality Educator	3111	104,607.04
At Risk Student	3112	7,312.30
Indian Education For All	3113	8,965.32
American Indian Achievement Gap	3114	1,694.00
State Special Education Allowable Cost Payment to Districts	3115	57,814.12
Data For Achievement	3116	8,583.12
State - Guaranteed Tax Base Aid	3120	923,251.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,659.86
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	252,721.71		
Over-BASE Levy	1110(c)	698,261.37		
District Tax Levy			1110	950,983.08
Total Estimated Revenues to Fund Adopted Budget			0004	3,526,114.18
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	315,000.00

Budget Uses

Expenditure Budget	0002	315,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	43,490.29
Contingency	0006	4,349.03
Over-Schedule	0011	267,160.68
Fund Balance for Budget	TFS48	115,987.05
Operating Reserve	0961	63,000.00
Unreserved Fund Balance Reappropriated	0970	52,987.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,919.66
State - On-Schedule Transportation Reimbursement	3210	23,919.66
District Tax Levy	1110	213,173.63
District Mills	999	10.79
Total Estimated Revenues to Fund Adopted Budget	0004	315,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	406,632.29

Budget Uses

Expenditure Budget	0002	406,632.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	235,785.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	235,785.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	167,346.50
District Mills	999	8.47
Total Estimated Revenues to Fund Adopted Budget	0004	406,632.29

Budget Report
FY 2025

14 Fergus

0259 Fergus H S

Submit ID: 0259-56964537

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 MCI MOTORCOACH #7867	2024	264,736.80	0.00	52,947.36	0.00
2024 INTL #9260	2024	46,748.68	0.00	9,349.74	0.00
2015 MCI J4500 #7027	2022	196,120.00	0.00	39,224.00	0.00
2022 INTL #7235	2022	48,728.55	0.00	9,745.71	0.00
BUS RADIOS AND BASES - DUNNE COMMUNICATIONS	2022	16,199.08	3,239.82	3,239.82	0.00
2018 MCI J4500 #8974	2021	232,876.80	18,512.72	46,575.36	0.00
2021 IC #6977	2021	45,119.22	0.00	9,023.84	0.00
2021 S (SPECIAL ED) #6975	2021	47,279.54	0.00	9,455.91	0.00
2014 MCI MOTOR COACH #6743	2020	232,303.80	135,480.62	46,460.76	46,460.76
2020 IC #1473	2020	44,446.44	0.00	8,889.29	8,889.29
2019 IC #5773	2019	48,155.75	9,631.15	9,631.15	9,631.15
2014 MC J45 #6602	2018	270,000.00	293,825.10	54,000.00	54,000.00
2017 INTL #4154	2017	47,754.85	28,652.91	9,550.97	9,550.97
2016 INTL #0568	2015	39,937.00	23,962.20	7,987.40	7,987.40
2015 CES #3528	2014	28,006.30	16,803.78	5,601.26	5,601.26
2013 BLUEBIRD IC #6001	2013	38,197.78	45,837.36	7,639.56	7,639.56
2014 BLUEBIRD IC #1987	2013	39,403.37	47,284.02	7,880.67	7,880.67
2012 INTL #1925	2012	43,725.05	54,560.40	8,745.01	8,745.01
2010 INTL #6953	2010	44,604.02	62,445.60	8,920.80	4,460.43
MOTOROLA MCS 2000	2004	2,653.50	3,980.25	N/A	NA
MOTOROLA MSC2000	2004	2,721.50	4,082.25	N/A	NA
Total					170,846.50

Budget Report
FY 2025

14 Fergus

0259 Fergus H S

Submit ID: 0259-56964537

13 Tuition Fund

Adopted Budget	0001	113,000.00

Budget Uses

Expenditure Budget	0002	113,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,844.52
Unreserved Fund Balance Reappropriated	0970	21,844.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	91,155.48
District Mills	999	4.62
Total Estimated Revenues to Fund Adopted Budget	0004	113,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0259 Fergus H S

Submit ID: 0259-56964537

14 Retirement Fund

Adopted Budget	0001	550,000.00

Budget Uses

Expenditure Budget	0002	550,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	144,967.15
Operating Reserve	0961	110,000.00
Unreserved Fund Balance Reappropriated	0970	34,967.15

Estimated Funding Sources

Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	513,532.85
Total Estimated Revenues to Fund Adopted Budget	0004	550,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	43,407.45

Budget Uses

Expenditure Budget	0002	43,407.45
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	66,780.70
Operating Reserve	0961	15,192.61
Unreserved Fund Balance Reappropriated	0970	51,588.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	750.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	43,407.45
Estimated Revenues Exceeding Adopted Budget	0004a	8,930.64

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	378,568.18

Budget Uses

Expenditure Budget	0002	378,568.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	318,544.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	318,544.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,250.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,608.25
District Tax Levy	1110	54,165.05
District Mills	999	2.74
Total Estimated Revenues to Fund Adopted Budget	0004	378,568.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	232,407.28

Budget Uses

Expenditure Budget	0002	232,407.28
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	190,469.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	190,469.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	7,132.00
State - Advanced Opportunity Aid	3770	32,805.42
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	232,407.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	1,104,906.46

Budget Uses

Expenditure Budget	0002	1,104,906.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	941,426.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	941,426.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	10,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	39,077.14
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	98,000.00	
Building Reserve Permissive Levy	1110(b)	16,402.86	
District Tax Levy		1110	114,402.86
District Mills		999	5.79
Building Reserve Voted Mills		0134	4.96
Building Reserve Permissive Mills		0135	0.83
Total Estimated Revenues to Fund Adopted Budget		0004	1,104,906.46

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	980,000.00	10	612	784,000.00	98,000.00	98,000.00
Total						98,000.00

Budget Report
FY 2025

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-56873884

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	14	N/A	4,835,862

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Amber Lofing

(Signature) (Date)

Chairperson, School Trustees: Kaity Williams

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-56873884

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	155,529.66	15,552.97	10%	10.00%	18,587.78	77,194.37	59,747.51	12.36
10 Transportation	35,000.00	7,000.00	20%	20.00%	8,361.24	16,500.00	10,138.76	2.10
11 Bus Depreciation Reserve	36,471.92	0.00	N/A	0.00%	36,471.92	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	25,000.00	5,000.00	20%	20.00%	8,744.74	16,255.26		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	557.57	0.00	N/A	0.00%	440.39	117.18	0.00	0.00
29 Flexibility	204.95	0.00	N/A	0.00%	204.95	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	252,764.10	27,552.97			72,811.02	110,066.81	69,886.27	14.46

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-56873884

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 FISHTAIL K-8 14

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	65,817.53
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,673.00
D.	At Risk Student	(I-D)	1,499.24
E.	Indian Education For All	(I-E)	344.82
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	330.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,223.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	741.16
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	15
B.	BASE Budget Limit	(II-B)	128,403.59
C.	Maximum Budget Limit	(II-C)	159,821.35
D.	Over-BASE Levy As Submitted on Budget	(II-D)	28,478.71
E.	Adopted Budget	(II-E)	156,882.30

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	127,050.95
H.	Maximum Budget Limit	(II-H)	158,278.38
I.	Highest Budget Without a Vote	(II-I)	155,529.66
J.	Highest Budget	(II-J)	158,278.38
K.	Highest Voted Amount	(II-K)	2,748.72
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	155,529.66

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		15,552.97
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		18,587.78
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	18,587.78	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		34,140.75

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		155,529.66
1.	BASE Budget Limit	(V-A1)	127,050.95	
2.	Over-BASE Budget	(V-A2)	28,478.71	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		65,817.53
1.	Direct State Aid Paid By State	(V-B1)	65,817.53	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,673.00
D.	At Risk Student	(V-D)		1,499.24
E.	Indian Education For All	(V-E)		344.82
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		330.12
H.	Special Education Allowable Cost Payment	(V-H)		2,223.62
I.	Remaining Fund Balance Available	(V-I)		18,587.78
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,306.04
1.	Actual Non-Levy Revenue	(V-J1)	3,306.04	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		31,268.80
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	31,268.80	
M.	**Subtotal of BASE Budget Revenue	(V-M)		127,050.95

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		28,478.71
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		28,478.71

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		6.47
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		5.89
1.	District Property Tax Levy Mills	(V-U1)	5.89	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		12.36

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-56873884

01 General Fund

Adopted Budget	0001	155,529.66

Budget Uses

Expenditure Budget	0002	155,529.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	18,587.78
Direct State Aid	3110	65,817.53
Quality Educator	3111	3,673.00
At Risk Student	3112	1,499.24
Indian Education For All	3113	344.82
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,223.62
Data For Achievement	3116	330.12
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,306.04
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	31,268.80		
Over-BASE Levy	1110(c)	28,478.71		
District Tax Levy			1110	59,747.51
Total Estimated Revenues to Fund Adopted Budget			0004	155,529.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,000.00
Contingency	0006	1,500.00
Over-Schedule	0011	18,500.00
Fund Balance for Budget	TFS48	15,361.24
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	8,361.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,250.00
State - On-Schedule Transportation Reimbursement	3210	8,250.00
District Tax Levy	1110	10,138.76
District Mills	999	2.10
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	36,471.92

Budget Uses

Expenditure Budget	0002	36,471.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	36,471.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,471.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	36,471.92

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 Chevrolet Bluebird 29 Passenger	2024	96,050.00	0.00	19,210.00	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
48 Stillwater

0853 Fishtail Elem

Submit ID: 0853-56873884

14 Retirement Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,744.74
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	8,744.74

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	16,255.26
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	557.57

Budget Uses

Expenditure Budget	0002	557.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	440.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	440.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	117.18
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	557.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	204.95

Budget Uses

Expenditure Budget	0002	204.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	204.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	204.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	204.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

15 Flathead

0311 Flathead H S

Submit ID: 0311-40344543

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	3,159	236,994,794

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Christopher Campbell

(Signature) (Date)

Chairperson, School Trustees: Scott Warnell

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

15 Flathead

0311 Flathead H S

Submit ID: 0311-40344543

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	25,423,112.76	2,319,948.46	10%	9.13%	0.00	19,656,742.21	5,766,370.55	24.34
10 Transportation	2,866,497.00	573,299.40	20%	20.00%	181,440.71	455,274.12	2,229,782.17	9.41
11 Bus Depreciation Reserve	772,634.73	0.00	N/A	0.00%	573,388.55	0.00	199,246.18	0.84
13 Tuition	606,375.71		N/A		14,566.81	0.00	591,808.90	2.50
14 Retirement	4,108,060.00	749,615.40	20%	18.25%	0.00	4,108,060.00		
17 Adult Education	340,000.00	0.00	35%	0.00%	367,272.97	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	164,152.99	0.00	N/A	0.00%	143,121.02	21,031.97	0.00	0.00
29 Flexibility	1,010,950.72	0.00	N/A	0.00%	30,956.86	609,129.86	370,864.00	1.56
61 Building Reserve	2,531,709.40	0.00	N/A	0.00%	2,170,429.40	143,820.74	217,459.26	0.92
Total of All Funds	37,823,493.31	3,642,863.26			3,481,176.32	24,994,058.90	9,375,531.06	39.57

50 Debt Service **Tax Jurisdiction**								
SD38-2017	2,748,426.00	0.00	20-9-438	0.00%	0.00	0.00	2,748,426.00	11.59
0311	2,119,820.00	0.00	20-9-438	0.00%	772,391.97	0.00	1,347,428.03	5.69

Budget Report
FY 2025

15 Flathead

0311 Flathead H S

Submit ID: 0311-40344543

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FLATHEAD HS 9-12 3,159

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	11,613,540.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	843,115.11
D.	At Risk Student	(I-D)	63,625.54
E.	Indian Education For All	(I-E)	77,806.17
F.	American Indian Achievement Gap	(I-F)	22,264.00
G.	Data For Achievement	(I-G)	74,489.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	668,981.43
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	467,752.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3,148
B.	BASE Budget Limit	(II-B)	21,473,056.14
C.	Maximum Budget Limit	(II-C)	26,584,407.64
D.	Over-BASE Levy As Submitted on Budget	(II-D)	2,620,378.32
E.	Adopted Budget	(II-E)	24,093,434.46

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	22,802,734.44
H.	Maximum Budget Limit	(II-H)	28,233,093.04
I.	Highest Budget Without a Vote	(II-I)	25,423,112.76
J.	Highest Budget	(II-J)	28,233,093.04
K.	Highest Voted Amount	(II-K)	2,809,980.28
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	25,423,112.76

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,311,072.46
B.	TIF Operating Reserve (962)	(III-B)		8,876.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,319,948.46

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		25,423,112.76
	1. BASE Budget Limit	(V-A1)	22,802,734.44	
	2. Over-BASE Budget	(V-A2)	2,620,378.32	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		11,613,540.75
	1. Direct State Aid Paid By State	(V-B1)	11,613,540.75	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		843,115.11
D.	At Risk Student	(V-D)		63,625.54
E.	Indian Education For All	(V-E)		77,806.17
F.	American Indian Achievement Gap	(V-F)		22,264.00
G.	Data For Achievement	(V-G)		74,489.22
H.	Special Education Allowable Cost Payment	(V-H)		668,981.43
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		81,173.43
	1. Actual Non-Levy Revenue	(V-J1)	81,173.43	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		9,357,738.79
	1. State - Guaranteed Tax Base Aid	(V-L1)	6,211,746.56	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	3,145,992.23	
M.	**Subtotal of BASE Budget Revenue	(V-M)		22,802,734.44

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		2,620,378.32
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		2,620,378.32

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.28
U.	Over-BASE Mills	(V-U)		11.06
1.	District Property Tax Levy Mills	(V-U1)	11.06	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

15 Flathead

0311 Flathead H S

Submit ID: 0311-40344543

01 General Fund

Adopted Budget	0001	25,423,112.76

Budget Uses

Expenditure Budget	0002	25,423,112.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	8,876.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	11,613,540.75
Quality Educator	3111	843,115.11
At Risk Student	3112	63,625.54
Indian Education For All	3113	77,806.17
American Indian Achievement Gap	3114	22,264.00
State Special Education Allowable Cost Payment to Districts	3115	668,981.43
Data For Achievement	3116	74,489.22
State - Guaranteed Tax Base Aid	3120	6,211,746.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	81,173.43
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	3,145,992.23		
Over-BASE Levy	1110(c)	2,620,378.32		
District Tax Levy			1110	5,766,370.55
Total Estimated Revenues to Fund Adopted Budget			0004	25,423,112.76
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,866,497.00

Budget Uses

Expenditure Budget	0002	2,866,497.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	413,885.56
Contingency	0006	41,388.56
Over-Schedule	0011	2,411,222.88
Fund Balance for Budget	TFS48	754,740.11
Operating Reserve	0961	573,299.40
Unreserved Fund Balance Reappropriated	0970	181,440.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	227,637.06
State - On-Schedule Transportation Reimbursement	3210	227,637.06
District Tax Levy	1110	2,229,782.17
District Mills	999	9.41
Total Estimated Revenues to Fund Adopted Budget	0004	2,866,497.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	772,634.73

Budget Uses

Expenditure Budget	0002	772,634.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	341.92
Fund Balance for Budget	TFS48	573,046.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	573,046.63
TIF Fund Balance Reappropriated	0973	341.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	199,246.18
District Mills	999	0.84
Total Estimated Revenues to Fund Adopted Budget	0004	772,634.73

Budget Report
FY 2025

15 Flathead

0311 Flathead H S

Submit ID: 0311-40344543

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus BlueBird Vision 80 PX Propane 90534	2023	67,250.00	13,450.00	13,450.00	13,450.00
Bus BlueBird Vision 80PX Propane 90535	2023	67,250.00	13,450.00	13,450.00	13,450.00
Bus BlueBird Vision Propane SpEd 93183	2023	66,875.00	13,375.00	13,375.00	13,375.00
Bus BlueBird Vision Propane SpEd 93184	2023	66,875.00	13,375.00	13,375.00	13,375.00
Bus BlueBird Vision Propane SpEd 93185	2023	66,875.00	13,375.00	13,375.00	13,375.00
Bus BlueBird Vision SpEd Propane 90575	2023	65,500.00	13,100.00	13,100.00	13,100.00
Ford Expedition	2022	22,240.50	4,448.10	4,448.10	4,448.10
2021 Blue Bird All American Sped Body	2021	71,125.00	56,900.00	14,225.00	14,225.00
2021 Blue Bird Vision Sped Body	2021	52,375.00	41,900.00	10,475.00	10,475.00
2021 Blue Bird Vision Sped Body 2	2021	52,375.00	41,900.00	10,475.00	10,475.00
2021 Blue Buid All American w/Act Seating	2021	156,500.00	102,462.65	31,300.00	31,300.00
2022 Blue Bird All American w/Activity Seats	2021	156,500.00	102,462.70	31,300.00	31,300.00
2020 Blue Bird AA 71PX	2019	86,200.00	86,200.00	17,240.00	17,240.00
2016 IC RE #69 1678	2016	56,256.68	84,385.02	N/A	NA
2016 IC RE #70 1679	2016	56,256.68	84,385.02	N/A	NA
2016 IC RE #71 1680	2016	56,256.68	84,385.02	N/A	NA
2014 IHC (OTR) #65 797852	2014	69,446.00	104,169.00	N/A	NA
2014 IHC (OTR) #66 797851	2014	69,446.00	104,169.00	N/A	NA
2014 IHC (OTR) #67 797853	2014	69,446.00	104,169.00	N/A	NA
2014 IHC (OTR) #68 797854	2014	69,446.00	104,169.00	N/A	NA
2012 IC RE - 0766	2012	45,455.50	68,183.25	N/A	NA
2012 IC RE - 0767	2012	45,455.50	68,183.25	N/A	NA
2012 IC RE S - 0765	2012	60,361.00	90,541.50	N/A	NA
2012 IC RE S - 0769	2012	69,303.00	103,954.50	N/A	NA
2013 IC RE - 2856	2012	60,107.00	90,160.50	N/A	NA
2013 IC RE - 2857	2012	60,107.00	90,160.50	N/A	NA
Cameras - 2	2012	6,060.00	9,090.00	N/A	NA
2010 IC RE	2010	65,000.00	97,500.00	N/A	NA
Cameras - 1	2010	27,056.00	40,584.00	N/A	NA
Bus 10365 IHC	2009	87,000.00	130,500.00	N/A	NA
Total					199,588.10

Budget Report
FY 2025
15 Flathead

0311 Flathead H S

Submit ID: 0311-40344543

13 Tuition Fund

Adopted Budget	0001	606,375.71

Budget Uses

Expenditure Budget	0002	606,375.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,566.81
Unreserved Fund Balance Reappropriated	0970	14,566.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	591,808.90
District Mills	999	2.50
Total Estimated Revenues to Fund Adopted Budget	0004	606,375.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	4,108,060.00

Budget Uses

Expenditure Budget	0002	4,108,060.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	749,615.40
Operating Reserve	0961	749,615.40
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	4,108,060.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,108,060.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
15 Flathead

0311 Flathead H S

Submit ID: 0311-40344543

17 Adult Education Fund

Adopted Budget	0001	340,000.00

Budget Uses

Expenditure Budget	0002	340,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	367,272.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	367,272.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	340,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	27,272.97

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	164,152.99

Budget Uses

Expenditure Budget	0002	164,152.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	143,121.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	143,121.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	21,031.97
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	164,152.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,010,950.72

Budget Uses

Expenditure Budget	0002	1,010,950.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,956.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30,956.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	370,864.00
State - Advanced Opportunity Aid	3770	238,265.86
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	370,864.00
District Mills	999	1.56
Total Estimated Revenues to Fund Adopted Budget	0004	1,010,950.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

15 Flathead

0311 Flathead H S

Submit ID: 0311-40344543

50 Debt Service Fund

0311

Taxable Value		236,994,794.00
Adopted Budget	0001	2,119,820.00

Budget Uses

Expenditure Budget	0002	2,119,820.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	8,111.30
Fund Balance for Budget	TFS48	764,280.67
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	764,280.67
TIF Fund Balance Reappropriated	0973	8,111.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,347,428.03
Jurisdiction Mills	999	5.69
Total Estimated Revenues to Fund Adopted Budget	0004	2,119,820.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	05/07/2017	06/30/2037	26,630,000.00	18,540,000.00	1,180,000.00	771,275.00	310.00
High School Bond	10/17/2018	06/30/2039	2,136,000.00	1,700,000.00	90,000.00	77,925.00	310.00
Total Bond Requirements							2,119,820.00

Total Debt Service Requirements	0002	2,119,820.00

Budget Report
FY 2025

15 Flathead

0311 Flathead H S

Submit ID: 0311-40344543

SD38-2017

Taxable Value		237,190,516.00
Adopted Budget	0001	2,748,426.00

Budget Uses

Expenditure Budget	0002	2,748,426.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,748,426.00
Jurisdiction Mills	999	11.59
Total Estimated Revenues to Fund Adopted Budget	0004	2,748,426.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Refunding Bond	06/30/2013	06/30/2025	8,970,000.00	30,000.00	2,025,000.00	60,750.00	310.00
High School Refunding Bond	08/16/2016	06/30/2025	5,345,000.00	0.00	655,000.00	7,056.00	310.00
Total Bond Requirements							2,748,426.00

Total Debt Service Requirements	0002	2,748,426.00

Budget Report
FY 2025
15 Flathead

0311 Flathead H S

Submit ID: 0311-40344543

61 Building Reserve Fund

Adopted Budget		0001	2,531,709.40

Budget Uses

Expenditure Budget		0002	2,531,709.40
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,170,429.40
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,170,429.40
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	143,820.74
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	217,459.26	
District Tax Levy		1110	217,459.26
District Mills		999	0.92
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.92
Total Estimated Revenues to Fund Adopted Budget		0004	2,531,709.40

Budget Report
FY 2025

41 Ravalli

Submit ID: 0743-40174972

0743 Florence-Carlton K-12 Schls

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	555	*	268	18,031,460

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 41 Ravalli	444	214	14,222,884
Non-located - 32 Missoula	111	54	3,808,576

The final budget is approved as set forth in this document.

Certification

District Clerk: Debra Wagner

(Signature) (Date)

Chairperson, School Trustees: Matthew Roth

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

41 Ravalli

Submit ID: 0743-40174972

0743 Florence-Carlton K-12 Schls

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,261,466.89	626,146.69	10%	10.00%	8,144.24	5,053,945.53	1,199,377.12	66.53
10 Transportation	975,000.00	195,000.00	20%	20.00%	0.00	107,267.89	867,732.11	48.12
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	300,000.00		N/A		0.00	0.00	300,000.00	16.64
14 Retirement	975,000.00	195,000.00	20%	20.00%	250,305.49	724,694.51		
17 Adult Education	20,000.00	7,000.00	35%	35.00%	0.00	0.00	20,000.00	1.11
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	80,126.81	0.00	N/A	0.00%	14,846.24	5,280.57	60,000.00	3.33
29 Flexibility	64,975.48	0.00	N/A	0.00%	22,746.19	42,229.29	0.00	0.00
61 Building Reserve	672,167.62	0.00	N/A	0.00%	551,417.62	61,267.24	59,482.76	3.30
Total of All Funds	9,348,736.80	1,023,146.69			847,459.78	5,994,685.03	2,506,591.99	139.03

50 Debt Service **Tax Jurisdiction**								
2019EL	666,575.00	0.00	20-9-438	0.00%	84,304.56	0.00	582,270.44	32.29
2019HS	545,425.00	0.00	20-9-438	0.00%	68,976.46	0.00	476,448.54	26.42

Budget Report
FY 2025

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Submit ID: 0743-40174972

0743 Florence-Carlton K-12 Schls

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FLORENCE-CARLTON K-6	414
M1	FLORENCE-CARLTON 7-8	141
H1	FLORENCE-CARLTON HS 9-12	268 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,870,733.60
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	231,399.00
D.	At Risk Student	(I-D)	14,964.28
E.	Indian Education For All	(I-E)	20,270.49
F.	American Indian Achievement Gap	(I-F)	7,986.00
G.	Data For Achievement	(I-G)	19,406.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	197,245.49
I.	State Special Education Related-Services Payment To Coop	(I-I)	43,040.22
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	41,961.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	52,274.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	825
B.	BASE Budget Limit	(II-B)	5,572,492.47
C.	Maximum Budget Limit	(II-C)	6,959,973.21
D.	Over-BASE Levy As Submitted on Budget	(II-D)	532,000.00
E.	Adopted Budget	(II-E)	6,104,492.47

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,725,164.13
H.	Maximum Budget Limit	(II-H)	7,153,780.11
I.	Highest Budget Without a Vote	(II-I)	6,261,466.89
J.	Highest Budget	(II-J)	7,153,780.11
K.	Highest Voted Amount	(II-K)	892,313.22
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,261,466.89

Budget Report
FY 2025

41 Ravalli

Submit ID: 0743-40174972

0743 Florence-Carlton K-12 Schls

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		626,146.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		8,144.24
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	4,302.76	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,841.48	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		634,290.93

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	133,561.17	63,684.32	197,245.49
B.	Special Education RSBG to Coop	29,381.70	13,658.52	43,040.22
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	65,177.15	30,937.14	96,114.28
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	194,585.00	353,787.00	548,372.00
F.	100% Of Per Student Entitlement	3,727,639.80	2,146,211.00	5,873,850.80
		3,922,224.80	2,499,998.00	6,422,222.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	1,384,545.35	882,499.29	2,267,044.65
H.	Special Education in BASE@40%	65,177.15	30,937.14	96,114.28
I.	Subsidized BASE Amount	1,449,722.50	913,436.43	2,363,158.93
J.	Subsidized BASE Ratio	61%	39%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,261,466.89
1.	BASE Budget Limit	(V-A1)	5,725,164.13	
2.	Over-BASE Budget	(V-A2)	536,302.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,870,733.60
1.	Direct State Aid Paid By State	(V-B1)	2,870,733.60	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		231,399.00
D.	At Risk Student	(V-D)		14,964.28
E.	Indian Education For All	(V-E)		20,270.49
F.	American Indian Achievement Gap	(V-F)		7,986.00
G.	Data For Achievement	(V-G)		19,406.34

H.	Special Education Allowable Cost Payment	(V-H)		197,245.49
I.	Remaining Fund Balance Available	(V-I)		3,841.48
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,333.59
	1. Actual Non-Levy Revenue	(V-J1)	3,333.59	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,355,983.86
	1. State - Guaranteed Tax Base Aid	(V-L1)	1,688,606.74	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	667,377.12	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,725,164.13

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		4,302.76
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	4,302.76	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		532,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		536,302.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.96
T.	BASE Mills - High School	(V-T)		13.07
U.	Over-BASE Mills	(V-U)		29.50
	1. District Property Tax Levy Mills	(V-U1)	29.50	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		66.53

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

41 Ravalli

Submit ID: 0743-40174972

0743 Florence-Carlton K-12 Schls

01 General Fund

Adopted Budget	0001	6,261,466.89

Budget Uses

Expenditure Budget	0002	6,261,466.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	8,144.24
Direct State Aid	3110	2,870,733.60
Quality Educator	3111	231,399.00
At Risk Student	3112	14,964.28
Indian Education For All	3113	20,270.49
American Indian Achievement Gap	3114	7,986.00
State Special Education Allowable Cost Payment to Districts	3115	197,245.49
Data For Achievement	3116	19,406.34
State - Guaranteed Tax Base Aid	3120	1,688,606.74

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,833.59
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	500.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2025

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Submit ID: 0743-40174972

0743 Florence-Carlton K-12 Schls

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	667,377.12		
Over-BASE Levy	1110(c)	532,000.00		
District Tax Levy			1110	1,199,377.12
Total Estimated Revenues to Fund Adopted Budget			0004	6,261,466.89
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	975,000.00

Budget Uses

Expenditure Budget	0002	975,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	97,516.26
Contingency	0006	9,751.63
Over-Schedule	0011	867,732.11
Fund Balance for Budget	TFS48	195,000.00
Operating Reserve	0961	195,000.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	53,633.94
State - On-Schedule Transportation Reimbursement	3210	53,633.95
District Tax Levy	1110	867,732.11
District Mills	999	48.12
Total Estimated Revenues to Fund Adopted Budget	0004	975,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

41 Ravalli

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0743 Florence-Carlton K-12 Schls

13 Tuition Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	300,000.00
District Mills	999	16.64
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	975,000.00

Budget Uses

Expenditure Budget	0002	975,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	445,305.49
Operating Reserve	0961	195,000.00
Unreserved Fund Balance Reappropriated	0970	250,305.49

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	724,694.51
Total Estimated Revenues to Fund Adopted Budget	0004	975,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,000.00
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,000.00
District Mills	999	1.11
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

41 Ravalli

Submit ID: 0743-40174972

0743 Florence-Carlton K-12 Schls

28 Technology Fund

Adopted Budget	0001	80,126.81

Budget Uses

Expenditure Budget	0002	80,126.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	14,846.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,846.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,280.57
District Tax Levy	1110	60,000.00
District Mills	999	3.33
Total Estimated Revenues to Fund Adopted Budget	0004	80,126.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	64,975.48

Budget Uses

Expenditure Budget	0002	64,975.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,746.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,746.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	42,229.29
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	64,975.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

41 Ravalli

Submit ID: 0743-40174972

0743 Florence-Carlton K-12 Schls

50 Debt Service Fund

2019EL

Taxable Value		18,031,460.00
Adopted Budget	0001	666,575.00

Budget Uses

Expenditure Budget	0002	666,575.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	84,304.56
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	84,304.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	582,270.44
Jurisdiction Mills	999	32.29
Total Estimated Revenues to Fund Adopted Budget	0004	666,575.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	03/12/2019	06/30/2039	8,786,250.00	6,946,500.00	346,500.00	319,825.00	250.00
Total Bond Requirements							666,575.00

SIDs

Issue Type	Amount
Elementary	0.00
Total SID Requirements	0.00

Total Debt Service Requirements	0002	666,575.00

Budget Report
FY 2025

41 Ravalli

Submit ID: 0743-40174972

0743 Florence-Carlton K-12 Schls

2019HS

Taxable Value		18,031,460.00
Adopted Budget	0001	545,425.00

Budget Uses

Expenditure Budget	0002	545,425.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	68,976.46
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	68,976.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	476,448.54
Jurisdiction Mills	999	26.42
Total Estimated Revenues to Fund Adopted Budget	0004	545,425.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	03/12/2019	06/30/2039	7,188,750.00	5,683,500.00	283,500.00	261,675.00	250.00
Total Bond Requirements							545,425.00

SIDs

Issue Type	Amount
High School	0.00
Total SID Requirements	0.00

Total Debt Service Requirements	0002	545,425.00

Budget Report
FY 2025

41 Ravalli

Submit ID: 0743-40174972

0743 Florence-Carlton K-12 Schls

61 Building Reserve Fund

Adopted Budget		0001	672,167.62

Budget Uses

Expenditure Budget		0002	672,167.62
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	551,417.62
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	551,417.62
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	61,267.24
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	59,482.76	
District Tax Levy		1110	59,482.76
District Mills		999	3.30
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.30
Total Estimated Revenues to Fund Adopted Budget		0004	672,167.62

Budget Report
FY 2025

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-90192191

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 212	N/A	6,431,561

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Montgomery

(Signature) (Date)

Chairperson, School Trustees: Jennifer Anderson

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-90192191

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,894,420.33	270,642.18	10%	14.29%	31,748.01	1,277,536.27	585,136.05	90.97
10 Transportation	225,000.00	45,000.00	20%	20.00%	86,071.45	51,424.87	87,503.68	13.61
11 Bus Depreciation Reserve	169,590.59	0.00	N/A	0.00%	113,143.89	0.00	56,446.70	8.78
13 Tuition	25,483.61		N/A		1,939.97	0.00	23,543.64	3.66
14 Retirement	375,000.00	75,000.00	20%	20.00%	101,542.18	273,457.82		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	89,519.37	0.00	N/A	0.00%	43,179.08	1,340.29	45,000.00	7.00
29 Flexibility	23,244.05	0.00	N/A	0.00%	23,244.05	0.00	0.00	0.00
61 Building Reserve	58,540.48	0.00	N/A	0.00%	2,670.48	25,461.17	30,408.83	4.72
Total of All Funds	2,860,798.43	390,642.18			403,539.11	1,629,220.42	828,038.90	128.74

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-90192191

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FORSYTH K-6	157 *
M1	FORSYTH 7-8	55 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	718,786.41
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	74,414.98
D.	At Risk Student	(I-D)	5,401.47
E.	Indian Education For All	(I-E)	5,221.56
F.	American Indian Achievement Gap	(I-F)	2,662.00
G.	Data For Achievement	(I-G)	4,998.96
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	49,886.21
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,429.18
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	18,210.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	217
B.	BASE Budget Limit	(II-B)	1,447,088.11
C.	Maximum Budget Limit	(II-C)	1,801,939.63
D.	Over-BASE Levy As Submitted on Budget	(II-D)	441,380.22
E.	Adopted Budget	(II-E)	1,888,468.33

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,453,129.98
H.	Maximum Budget Limit	(II-H)	1,810,923.87
I.	Highest Budget Without a Vote	(II-I)	1,894,420.33
J.	Highest Budget	(II-J)	1,894,420.33
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,894,420.33

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		189,442.03
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		81,200.15
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	81,200.15	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		31,748.01
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	1,263.57	
2.	Remaining Fund Balance Available (970b)	(III-D2)	30,484.44	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		302,390.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,894,420.33
1.	BASE Budget Limit	(V-A1)	1,453,129.98	
2.	Over-BASE Budget	(V-A2)	441,290.35	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		718,786.41
1.	Direct State Aid Paid By State	(V-B1)	718,786.41	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		74,414.98
D.	At Risk Student	(V-D)		5,401.47
E.	Indian Education For All	(V-E)		5,221.56
F.	American Indian Achievement Gap	(V-F)		2,662.00
G.	Data For Achievement	(V-G)		4,998.96
H.	Special Education Allowable Cost Payment	(V-H)		49,886.21
I.	Remaining Fund Balance Available	(V-I)		30,484.44
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,529.18
1.	Actual Non-Levy Revenue	(V-J1)	5,529.18	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		555,744.77
1.	State - Guaranteed Tax Base Aid	(V-L1)	410,635.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	145,109.27	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,453,129.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,263.57
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	1,263.57	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		440,026.78
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		441,290.35

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.55
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		68.42
1.	District Property Tax Levy Mills	(V-U1)	68.42	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		90.97

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

44 Rosebud

0790 Forsyth Elem

Submit ID: 0790-90192191

01 General Fund

Adopted Budget	0001	1,894,420.33

Budget Uses

Expenditure Budget	0002	1,894,420.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	31,748.01
Direct State Aid	3110	718,786.41
Quality Educator	3111	74,414.98
At Risk Student	3112	5,401.47
Indian Education For All	3113	5,221.56
American Indian Achievement Gap	3114	2,662.00
State Special Education Allowable Cost Payment to Districts	3115	49,886.21
Data For Achievement	3116	4,998.96
State - Guaranteed Tax Base Aid	3120	410,635.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,529.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	145,109.27		
Over-BASE Levy	1110(c)	440,026.78		
District Tax Levy			1110	585,136.05
Total Estimated Revenues to Fund Adopted Budget			0004	1,894,420.33
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	46,749.88
Contingency	0006	4,674.99
Over-Schedule	0011	173,575.13
Fund Balance for Budget	TFS48	131,071.45
Operating Reserve	0961	45,000.00
Unreserved Fund Balance Reappropriated	0970	86,071.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,712.43
State - On-Schedule Transportation Reimbursement	3210	25,712.44
District Tax Levy	1110	87,503.68
District Mills	999	13.61
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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44 Rosebud

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	169,590.59

Budget Uses

Expenditure Budget	0002	169,590.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	113,143.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	113,143.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	56,446.70
District Mills	999	8.78
Total Estimated Revenues to Fund Adopted Budget	0004	169,590.59

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
B1504	2023	84,418.00	4,220.90	16,883.60	8,414.80
B2765	2021	67,000.00	10,050.00	13,400.00	6,700.00
EB1066	2019	25,350.00	5,070.00	5,070.00	2,535.00
B1797	2018	62,139.00	18,641.75	12,427.80	6,213.90
B1836	2017	44,950.00	15,732.50	8,990.00	4,495.00
B9676	2016	49,900.00	19,960.00	9,980.00	998.00
B9721	2015	49,250.00	24,625.00	9,850.00	4,925.00
B3419	2014	64,250.00	38,550.00	12,850.00	6,425.00
B8722	2014	49,900.00	29,940.00	9,980.00	4,990.00
B1744	2012	57,250.00	45,800.00	11,450.00	5,725.00
B4825	2011	50,250.00	57,787.50	10,050.00	5,025.00
Radios 2009	2009	941.00	1,411.50	N/A	NA
Radios 2005	2005	5,263.00	7,894.50	N/A	NA
Total					56,446.70

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13 Tuition Fund

Adopted Budget	0001	25,483.61

Budget Uses

Expenditure Budget	0002	25,483.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,939.97
Unreserved Fund Balance Reappropriated	0970	1,939.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	23,543.64
District Mills	999	3.66
Total Estimated Revenues to Fund Adopted Budget	0004	25,483.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	375,000.00

Budget Uses

Expenditure Budget	0002	375,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	176,542.18
Operating Reserve	0961	75,000.00
Unreserved Fund Balance Reappropriated	0970	101,542.18

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	273,457.82
Total Estimated Revenues to Fund Adopted Budget	0004	375,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	89,519.37

Budget Uses

Expenditure Budget	0002	89,519.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	43,179.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	43,179.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,340.29
District Tax Levy	1110	45,000.00
District Mills	999	7.00
Total Estimated Revenues to Fund Adopted Budget	0004	89,519.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	23,244.05

Budget Uses

Expenditure Budget	0002	23,244.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,244.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,244.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,244.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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0790 Forsyth Elem

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61 Building Reserve Fund

Adopted Budget		0001	58,540.48

Budget Uses

Expenditure Budget		0002	58,540.48
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,670.48
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,670.48
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	25,461.17
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	17,000.00	
Building Reserve Permissive Levy	1110(b)	13,408.83	
District Tax Levy		1110	30,408.83
District Mills		999	4.72
Building Reserve Voted Mills		0134	2.64
Building Reserve Permissive Mills		0135	2.08
Total Estimated Revenues to Fund Adopted Budget		0004	58,540.48

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	17,000.00	0	611	0.00	17,000.00	17,000.00
Total						17,000.00

Budget Report
FY 2025

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-95369649

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	104	6,979,234

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Montgomery

(Signature) (Date)

Chairperson, School Trustees: Jennifer Anderson

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-95369649

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,380,221.36	253,251.47	10%	18.35%	21,700.75	911,531.24	446,989.37	64.07
10 Transportation	150,000.00	30,000.00	20%	20.00%	34,274.50	23,733.09	91,992.41	13.18
11 Bus Depreciation Reserve	259,378.31	0.00	N/A	0.00%	192,510.41	0.00	66,867.90	9.58
13 Tuition	21,519.88		N/A		21,519.88	0.00	0.00	0.00
14 Retirement	270,000.00	54,000.00	20%	20.00%	95,584.20	174,415.80		
17 Adult Education	55,000.00	19,250.00	35%	35.00%	13,538.14	0.00	41,461.86	5.94
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	90,230.14	0.00	N/A	0.00%	44,282.57	947.57	45,000.00	6.45
29 Flexibility	137,833.59	0.00	N/A	0.00%	137,833.59	0.00	0.00	0.00
61 Building Reserve	142,555.34	0.00	N/A	0.00%	99,335.34	19,547.26	23,672.74	3.40
Total of All Funds	2,506,738.62	356,501.47			660,579.38	1,130,174.96	715,984.28	102.62

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-95369649

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FORSYTH HS 9-12 104

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	532,336.32
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	41,725.28
D.	At Risk Student	(I-D)	1,103.70
E.	Indian Education For All	(I-E)	2,561.52
F.	American Indian Achievement Gap	(I-F)	1,452.00
G.	Data For Achievement	(I-G)	2,452.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,518.32
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,505.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	24,654.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	102
B.	BASE Budget Limit	(II-B)	987,188.32
C.	Maximum Budget Limit	(II-C)	1,227,889.15
D.	Over-BASE Levy As Submitted on Budget	(II-D)	370,156.88
E.	Adopted Budget	(II-E)	1,357,345.20

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,027,349.97
H.	Maximum Budget Limit	(II-H)	1,278,746.22
I.	Highest Budget Without a Vote	(II-I)	1,380,221.36
J.	Highest Budget	(II-J)	1,380,221.36
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,380,221.36

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		138,022.14
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		115,229.33
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	115,229.33	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		21,700.75
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	21,700.75	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		274,952.22

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,380,221.36
1.	BASE Budget Limit	(V-A1)	1,027,349.97	
2.	Over-BASE Budget	(V-A2)	352,871.39	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		532,336.32
1.	Direct State Aid Paid By State	(V-B1)	532,336.32	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		41,725.28
D.	At Risk Student	(V-D)		1,103.70
E.	Indian Education For All	(V-E)		2,561.52
F.	American Indian Achievement Gap	(V-F)		1,452.00
G.	Data For Achievement	(V-G)		2,452.32
H.	Special Education Allowable Cost Payment	(V-H)		16,518.32
I.	Remaining Fund Balance Available	(V-I)		21,700.75
J.	Non-Levy Revenue and Funding Sources	(V-J)		14,575.30
1.	Actual Non-Levy Revenue	(V-J1)	14,575.30	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		392,924.46
1.	State - Guaranteed Tax Base Aid	(V-L1)	298,806.48	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	94,117.98	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,027,349.97

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		352,871.39
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		352,871.39

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.51
U.	Over-BASE Mills	(V-U)		50.56
1.	District Property Tax Levy Mills	(V-U1)	50.56	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		64.07

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-95369649

01 General Fund

Adopted Budget	0001	1,380,221.36

Budget Uses

Expenditure Budget	0002	1,380,221.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	21,700.75
Direct State Aid	3110	532,336.32
Quality Educator	3111	41,725.28
At Risk Student	3112	1,103.70
Indian Education For All	3113	2,561.52
American Indian Achievement Gap	3114	1,452.00
State Special Education Allowable Cost Payment to Districts	3115	16,518.32
Data For Achievement	3116	2,452.32
State - Guaranteed Tax Base Aid	3120	298,806.48

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	14,575.30
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	94,117.98		
Over-BASE Levy	1110(c)	352,871.39		
District Tax Levy			1110	446,989.37
Total Estimated Revenues to Fund Adopted Budget			0004	1,380,221.36
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	21,575.54
Contingency	0006	2,157.55
Over-Schedule	0011	126,266.91
Fund Balance for Budget	TFS48	64,274.50
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	34,274.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,866.54
State - On-Schedule Transportation Reimbursement	3210	11,866.55
District Tax Levy	1110	91,992.41
District Mills	999	13.18
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-95369649

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	259,378.31

Budget Uses

Expenditure Budget	0002	259,378.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	192,510.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	192,510.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	66,867.90
District Mills	999	9.58
Total Estimated Revenues to Fund Adopted Budget	0004	259,378.31

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
B1504	2023	84,418.00	4,220.90	16,883.60	8,441.80
B2765	2021	67,000.00	10,050.00	13,400.00	6,700.00
EB1066	2019	25,350.00	5,070.00	5,070.00	2,535.00
B1797	2018	126,161.00	37,848.25	25,232.20	12,616.10
B1836	2017	44,950.00	15,732.50	8,990.00	4,495.00
B9676	2016	49,900.00	19,960.00	9,980.00	4,990.00
B9721	2015	49,250.00	24,625.00	9,850.00	4,925.00
B3419	2014	64,250.00	38,550.00	12,850.00	6,425.00
B8722	2014	49,900.00	29,940.00	9,980.00	4,990.00
B1744	2012	57,250.00	45,800.00	11,450.00	5,725.00
B4825	2011	50,250.00	57,787.50	10,050.00	5,025.00
Radios 2009	2009	941.00	1,411.50	N/A	NA
Radios 2005	2005	5,263.00	7,894.50	N/A	NA
Total					66,867.90

Budget Report
FY 2025

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-95369649

13 Tuition Fund

Adopted Budget	0001	21,519.88

Budget Uses

Expenditure Budget	0002	21,519.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,519.88
Unreserved Fund Balance Reappropriated	0970	21,519.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,519.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-95369649

14 Retirement Fund

Adopted Budget	0001	270,000.00

Budget Uses

Expenditure Budget	0002	270,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	149,584.20
Operating Reserve	0961	54,000.00
Unreserved Fund Balance Reappropriated	0970	95,584.20

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	174,415.80
Total Estimated Revenues to Fund Adopted Budget	0004	270,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-95369649

17 Adult Education Fund

Adopted Budget	0001	55,000.00

Budget Uses

Expenditure Budget	0002	55,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,788.14
Operating Reserve	0961	19,250.00
Unreserved Fund Balance Reappropriated	0970	13,538.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	41,461.86
District Mills	999	5.94
Total Estimated Revenues to Fund Adopted Budget	0004	55,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	90,230.14

Budget Uses

Expenditure Budget	0002	90,230.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	44,282.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	44,282.57
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	947.57
District Tax Levy	1110	45,000.00
District Mills	999	6.45
Total Estimated Revenues to Fund Adopted Budget	0004	90,230.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
44 Rosebud

0791 Forsyth H S

Submit ID: 0791-95369649

29 Flexibility Fund

Adopted Budget	0001	137,833.59

Budget Uses

Expenditure Budget	0002	137,833.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	137,833.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	137,833.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	137,833.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

44 Rosebud

0791 Forsyth H S

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

44 Rosebud

0791 Forsyth H S

Submit ID: 0791-95369649

61 Building Reserve Fund

Adopted Budget	0001	142,555.34

Budget Uses

Expenditure Budget	0002	142,555.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	99,335.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	99,335.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	19,547.26
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	17,000.00	
Building Reserve Permissive Levy	1110(b)	6,672.74	
District Tax Levy		1110	23,672.74
District Mills		999	3.40
Building Reserve Voted Mills		0134	2.44
Building Reserve Permissive Mills		0135	0.96
Total Estimated Revenues to Fund Adopted Budget		0004	142,555.34

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	17,000.00	0	611	0.00	17,000.00	17,000.00
Total						17,000.00

Budget Report
FY 2025

08 Chouteau

Submit ID: 0133-49889564

0133 Fort Benton Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 242	N/A	7,297,572

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cali O'Hara

(Signature) (Date)

Chairperson, School Trustees: Joellyn Clark

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

08 Chouteau

Submit ID: 0133-49889564

0133 Fort Benton Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,999,183.28	191,395.11	10%	9.57%	0.00	1,436,952.45	562,230.83	77.04
10 Transportation	54,000.00	10,519.00	20%	19.48%	0.10	700.00	53,299.90	7.30
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	17,860.75		N/A		17,860.75	0.00	0.00	0.00
14 Retirement	280,000.00	56,000.00	20%	20.00%	14,051.67	265,948.33		
17 Adult Education	10,000.00	0.00	35%	0.00%	7,250.69	0.00	2,749.31	0.38
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	87,250.49	0.00	N/A	0.00%	65,763.53	1,486.96	20,000.00	2.74
29 Flexibility	23,309.41	0.00	N/A	0.00%	23,309.41	0.00	0.00	0.00
61 Building Reserve	274,163.49	0.00	N/A	0.00%	132,943.49	27,239.44	113,980.56	15.62
Total of All Funds	2,745,767.42	257,914.11			261,179.64	1,732,327.18	752,260.60	103.08

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

08 Chouteau

Submit ID: 0133-49889564

0133 Fort Benton Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FORT BENTON K-6	181 *
M1	FORT BENTON 7-8	61 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	807,666.42
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	70,227.76
D.	At Risk Student	(I-D)	10,992.85
E.	Indian Education For All	(I-E)	5,960.46
F.	American Indian Achievement Gap	(I-F)	3,146.00
G.	Data For Achievement	(I-G)	5,706.36
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	46,925.18
I.	State Special Education Related-Services Payment To Coop	(I-I)	12,335.02
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	19,931.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	242
B.	BASE Budget Limit	(II-B)	1,567,344.92
C.	Maximum Budget Limit	(II-C)	1,949,963.05
D.	Over-BASE Levy As Submitted on Budget	(II-D)	387,032.59
E.	Adopted Budget	(II-E)	1,956,067.79

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,612,150.69
H.	Maximum Budget Limit	(II-H)	2,009,078.81
I.	Highest Budget Without a Vote	(II-I)	1,999,183.28
J.	Highest Budget	(II-J)	2,009,078.81
K.	Highest Voted Amount	(II-K)	9,895.53
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,999,183.28

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		191,395.11
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		191,395.11

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,999,183.28
1.	BASE Budget Limit	(V-A1)	1,612,150.69	
2.	Over-BASE Budget	(V-A2)	387,032.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		807,666.42
1.	Direct State Aid Paid By State	(V-B1)	807,666.42	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		70,227.76
D.	At Risk Student	(V-D)		10,992.85
E.	Indian Education For All	(V-E)		5,960.46
F.	American Indian Achievement Gap	(V-F)		3,146.00
G.	Data For Achievement	(V-G)		5,706.36
H.	Special Education Allowable Cost Payment	(V-H)		46,925.18
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,983.42
1.	Actual Non-Levy Revenue	(V-J1)	7,983.42	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		653,542.24
1.	State - Guaranteed Tax Base Aid	(V-L1)	478,344.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	175,198.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,612,150.69

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		387,032.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		387,032.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		53.04
1.	District Property Tax Levy Mills	(V-U1)	53.04	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		77.04

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

08 Chouteau

0133 Fort Benton Elem

Submit ID: 0133-49889564

01 General Fund

Adopted Budget	0001	1,999,183.28

Budget Uses

Expenditure Budget	0002	1,999,183.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	807,666.42
Quality Educator	3111	70,227.76
At Risk Student	3112	10,992.85
Indian Education For All	3113	5,960.46
American Indian Achievement Gap	3114	3,146.00
State Special Education Allowable Cost Payment to Districts	3115	46,925.18
Data For Achievement	3116	5,706.36
State - Guaranteed Tax Base Aid	3120	478,344.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,980.85
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,002.57
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	175,198.24		
Over-BASE Levy	1110(c)	387,032.59		
District Tax Levy			1110	562,230.83
Total Estimated Revenues to Fund Adopted Budget			0004	1,999,183.28
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	54,000.00

Budget Uses

Expenditure Budget	0002	54,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	600.00
Contingency	0006	100.00
Over-Schedule	0011	53,300.00
Fund Balance for Budget	TFS48	10,519.10
Operating Reserve	0961	10,519.00
Unreserved Fund Balance Reappropriated	0970	0.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	350.00
State - On-Schedule Transportation Reimbursement	3210	350.00
District Tax Levy	1110	53,299.90
District Mills	999	7.30
Total Estimated Revenues to Fund Adopted Budget	0004	54,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	17,860.75

Budget Uses

Expenditure Budget	0002	17,860.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,860.75
Unreserved Fund Balance Reappropriated	0970	17,860.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,860.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

08 Chouteau

0133 Fort Benton Elem

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14 Retirement Fund

Adopted Budget	0001	280,000.00

Budget Uses

Expenditure Budget	0002	280,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	70,051.67
Operating Reserve	0961	56,000.00
Unreserved Fund Balance Reappropriated	0970	14,051.67

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	265,948.33
Total Estimated Revenues to Fund Adopted Budget	0004	280,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,250.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,250.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,749.31
District Mills	999	0.38
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

08 Chouteau

0133 Fort Benton Elem

Submit ID: 0133-49889564

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

08 Chouteau

0133 Fort Benton Elem

Submit ID: 0133-49889564

28 Technology Fund

Adopted Budget	0001	87,250.49

Budget Uses

Expenditure Budget	0002	87,250.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	65,763.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	65,763.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,486.96
District Tax Levy	1110	20,000.00
District Mills	999	2.74
Total Estimated Revenues to Fund Adopted Budget	0004	87,250.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

08 Chouteau

0133 Fort Benton Elem

Submit ID: 0133-49889564

29 Flexibility Fund

Adopted Budget	0001	23,309.41

Budget Uses

Expenditure Budget	0002	23,309.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,309.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,309.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,309.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

08 Chouteau

0133 Fort Benton Elem

Submit ID: 0133-49889564

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

08 Chouteau

0133 Fort Benton Elem

Submit ID: 0133-49889564

61 Building Reserve Fund

Adopted Budget	0001	274,163.49

Budget Uses

Expenditure Budget	0002	274,163.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	132,943.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	132,943.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	27,239.44
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	99,600.00	
Building Reserve Permissive Levy	1110(b)	14,380.56	
District Tax Levy		1110	113,980.56
District Mills		999	15.62
Building Reserve Voted Mills		0134	13.65
Building Reserve Permissive Mills		0135	1.97
Total Estimated Revenues to Fund Adopted Budget		0004	274,163.49

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2020	498,000.00	5	612	398,400.00	99,600.00	99,600.00
Total						99,600.00

Budget Report
FY 2025

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-78836102

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	114	11,477,346

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cali O'Hara

(Signature) (Date)

Chairperson, School Trustees: Joellyn Clark

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-78836102

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,462,174.68	147,326.20	10%	10.08%	25,503.97	935,844.08	500,826.63	43.63
10 Transportation	435,000.00	87,000.00	20%	20.00%	79,909.43	201,605.96	153,484.61	13.37
11 Bus Depreciation Reserve	524,547.42	0.00	N/A	0.00%	314,233.02	0.00	210,314.40	18.32
13 Tuition	547.68		N/A		547.68	0.00	0.00	0.00
14 Retirement	275,000.00	55,000.00	20%	20.00%	103,376.39	171,623.61		
17 Adult Education	10,000.00	0.00	35%	0.00%	6,374.16	0.00	3,625.84	0.32
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	64,259.93	0.00	N/A	0.00%	43,239.51	1,020.42	20,000.00	1.74
29 Flexibility	51,899.58	0.00	N/A	0.00%	51,899.58	0.00	0.00	0.00
61 Building Reserve	44,469.19	0.00	N/A	0.00%	17,589.19	16,732.77	10,147.23	0.88
Total of All Funds	2,867,898.48	289,326.20			642,672.93	1,326,826.84	898,398.71	78.26

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-78836102

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FORT BENTON HS 9-12 114

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	568,189.08
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	33,350.84
D.	At Risk Student	(I-D)	2,972.50
E.	Indian Education For All	(I-E)	2,807.82
F.	American Indian Achievement Gap	(I-F)	1,452.00
G.	Data For Achievement	(I-G)	2,688.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	31,249.92
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,035.16
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	22,202.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	108
B.	BASE Budget Limit	(II-B)	1,015,407.33
C.	Maximum Budget Limit	(II-C)	1,267,821.24
D.	Over-BASE Levy As Submitted on Budget	(II-D)	402,257.75
E.	Adopted Budget	(II-E)	1,417,665.08

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,106,328.43
H.	Maximum Budget Limit	(II-H)	1,382,922.78
I.	Highest Budget Without a Vote	(II-I)	1,462,174.68
J.	Highest Budget	(II-J)	1,462,174.68
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,462,174.68

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		146,217.47
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,108.73
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,108.73	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		25,503.97
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	1,766.06	
2.	Remaining Fund Balance Available (970b)	(III-D2)	23,737.91	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		172,830.17

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,462,174.68
1.	BASE Budget Limit	(V-A1)	1,106,328.43	
2.	Over-BASE Budget	(V-A2)	355,846.25	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		568,189.08
1.	Direct State Aid Paid By State	(V-B1)	568,189.08	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		33,350.84
D.	At Risk Student	(V-D)		2,972.50
E.	Indian Education For All	(V-E)		2,807.82
F.	American Indian Achievement Gap	(V-F)		1,452.00
G.	Data For Achievement	(V-G)		2,688.12
H.	Special Education Allowable Cost Payment	(V-H)		31,249.92
I.	Remaining Fund Balance Available	(V-I)		23,737.91
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,392.24
1.	Actual Non-Levy Revenue	(V-J1)	9,392.24	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		430,488.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	283,741.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	146,746.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,106,328.43

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		1,766.06
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	1,766.06	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		354,080.19
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		355,846.25

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.78
U.	Over-BASE Mills	(V-U)		30.85
1.	District Property Tax Levy Mills	(V-U1)	30.85	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.63

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,462,174.68

Budget Uses

Expenditure Budget	0002	1,462,174.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	25,503.97
Direct State Aid	3110	568,189.08
Quality Educator	3111	33,350.84
At Risk Student	3112	2,972.50
Indian Education For All	3113	2,807.82
American Indian Achievement Gap	3114	1,452.00
State Special Education Allowable Cost Payment to Districts	3115	31,249.92
Data For Achievement	3116	2,688.12
State - Guaranteed Tax Base Aid	3120	283,741.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,874.03
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	4,518.21
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	146,746.44		
Over-BASE Levy	1110(c)	354,080.19		
District Tax Levy			1110	500,826.63
Total Estimated Revenues to Fund Adopted Budget			0004	1,462,174.68
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	435,000.00

Budget Uses

Expenditure Budget	0002	435,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	137,823.60
Contingency	0006	13,782.36
Over-Schedule	0011	283,394.04
Fund Balance for Budget	TFS48	166,909.43
Operating Reserve	0961	87,000.00
Unreserved Fund Balance Reappropriated	0970	79,909.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	50,000.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	75,802.98
State - On-Schedule Transportation Reimbursement	3210	75,802.98
District Tax Levy	1110	153,484.61
District Mills	999	13.37
Total Estimated Revenues to Fund Adopted Budget	0004	435,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-78836102

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	524,547.42

Budget Uses

Expenditure Budget	0002	524,547.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	314,233.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	314,233.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	210,314.40
District Mills	999	18.32
Total Estimated Revenues to Fund Adopted Budget	0004	524,547.42

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 B2 106 Thomas Buss	2024	141,298.00	0.00	28,259.60	28,259.60
2024 Thomas C2 Saf-T-Liner	2023	115,319.00	23,063.80	23,063.80	23,063.80
2019 Freightliner bus	2022	196,455.00	78,582.00	39,291.00	39,291.00
2021 BlueBird Yellow	2020	108,250.00	86,600.00	21,650.00	21,650.00
2019 BLUEBIRD ALL AMERICAN 53305	2019	110,000.00	110,000.00	22,000.00	22,000.00
2020 Bluebird Yellow Bus	2019	104,250.00	104,250.00	20,850.00	20,850.00
2019 BlueBird AARE (9)	2018	188,000.00	225,600.00	37,600.00	37,600.00
2018 Blue Bird AARE	2017	176,000.00	246,400.00	35,200.00	17,600.00
2014 Blue Bird AAFE	2013	106,800.00	160,200.00	N/A	NA
2009 Blue Bird All American Bus	2008	102,500.00	153,750.00	N/A	NA
Total					210,314.40

13 Tuition Fund

Adopted Budget	0001	547.68

Budget Uses

Expenditure Budget	0002	547.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	547.68
Unreserved Fund Balance Reappropriated	0970	547.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	547.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-78836102

14 Retirement Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	158,376.39
Operating Reserve	0961	55,000.00
Unreserved Fund Balance Reappropriated	0970	103,376.39

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	171,623.61
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,374.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,374.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,625.84
District Mills	999	0.32
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	64,259.93

Budget Uses

Expenditure Budget	0002	64,259.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	43,239.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	43,239.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,020.42
District Tax Levy	1110	20,000.00
District Mills	999	1.74
Total Estimated Revenues to Fund Adopted Budget	0004	64,259.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
08 Chouteau
0134 Fort Benton H S

Submit ID: 0134-78836102

29 Flexibility Fund

Adopted Budget	0001	51,899.58

Budget Uses

Expenditure Budget	0002	51,899.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,899.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	51,899.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	51,899.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

08 Chouteau

0134 Fort Benton H S

Submit ID: 0134-78836102

61 Building Reserve Fund

Adopted Budget		0001	44,469.19

Budget Uses

Expenditure Budget		0002	44,469.19
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	17,589.19
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	17,589.19
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,732.77
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	10,147.23	
District Tax Levy		1110	10,147.23
District Mills		999	0.88
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.88
Total Estimated Revenues to Fund Adopted Budget		0004	44,469.19

Budget Report
FY 2025

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-45113767

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 76	N/A	2,650,039

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Karmen McKinney

(Signature) (Date)

Chairperson, School Trustees: Virginia Pine

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-45113767

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	645,526.86	65,424.13	10%	10.13%	17,800.38	529,795.63	97,930.85	36.95
10 Transportation	100,000.00	6,140.31	20%	6.14%	0.00	30,757.32	69,242.68	26.13
11 Bus Depreciation Reserve	205,898.50	0.00	N/A	0.00%	185,956.76	0.00	19,941.74	7.53
13 Tuition	99.04		N/A		99.04	0.00	0.00	0.00
14 Retirement	99,750.00	13,448.97	20%	13.48%	0.00	99,750.00		
17 Adult Education	13,324.38	0.00	35%	0.00%	13,324.38	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	552.94	0.00	N/A	0.00%	0.00	552.94	0.00	0.00
29 Flexibility	201.77	0.00	N/A	0.00%	201.77	0.00	0.00	0.00
61 Building Reserve	34,684.64	0.00	N/A	0.00%	11,104.64	15,922.94	7,657.06	2.89
Total of All Funds	1,100,038.13	85,013.41			228,486.97	676,778.83	194,772.33	73.50

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-45113767

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FORTINE K-6	61 *
M1	FORTINE 7-8	15 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	304,999.05
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	29,384.00
D.	At Risk Student	(I-D)	3,543.18
E.	Indian Education For All	(I-E)	1,871.88
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	1,792.08
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,959.27
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,652.86
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,786.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	78
B.	BASE Budget Limit	(II-B)	596,215.58
C.	Maximum Budget Limit	(II-C)	739,347.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	46,030.00
E.	Adopted Budget	(II-E)	642,245.58

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	599,496.86
H.	Maximum Budget Limit	(II-H)	744,729.04
I.	Highest Budget Without a Vote	(II-I)	645,526.86
J.	Highest Budget	(II-J)	744,729.04
K.	Highest Voted Amount	(II-K)	99,202.18
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	645,526.86

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		64,552.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		871.44
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	871.44	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		17,800.38
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	17,800.38	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		83,224.51

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		645,526.86
1.	BASE Budget Limit	(V-A1)	599,496.86	
2.	Over-BASE Budget	(V-A2)	46,030.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		304,999.05
1.	Direct State Aid Paid By State	(V-B1)	304,999.05	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		29,384.00
D.	At Risk Student	(V-D)		3,543.18
E.	Indian Education For All	(V-E)		1,871.88
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		1,792.08
H.	Special Education Allowable Cost Payment	(V-H)		10,959.27
I.	Remaining Fund Balance Available	(V-I)		17,800.38
J.	Non-Levy Revenue and Funding Sources	(V-J)		24,554.29
1.	Actual Non-Levy Revenue	(V-J1)	24,554.29	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		204,350.73
1.	State - Guaranteed Tax Base Aid	(V-L1)	152,449.88	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	51,900.85	
M.	**Subtotal of BASE Budget Revenue	(V-M)		599,496.86

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		46,030.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		46,030.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.58
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		17.37
	1. District Property Tax Levy Mills	(V-U1)	17.37	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.95

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-45113767

01 General Fund

Adopted Budget	0001	645,526.86

Budget Uses

Expenditure Budget	0002	645,526.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	17,800.38
Direct State Aid	3110	304,999.05
Quality Educator	3111	29,384.00
At Risk Student	3112	3,543.18
Indian Education For All	3113	1,871.88
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	10,959.27
Data For Achievement	3116	1,792.08
State - Guaranteed Tax Base Aid	3120	152,449.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	24,554.29
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	51,900.85		
Over-BASE Levy	1110(c)	46,030.00		
District Tax Levy			1110	97,930.85
Total Estimated Revenues to Fund Adopted Budget			0004	645,526.86
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,961.20
Contingency	0006	2,796.12
Over-Schedule	0011	69,242.68
Fund Balance for Budget	TFS48	6,140.31
Operating Reserve	0961	6,140.31
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,378.66
State - On-Schedule Transportation Reimbursement	3210	15,378.66
District Tax Levy	1110	69,242.68
District Mills	999	26.13
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	205,898.50

Budget Uses

Expenditure Budget	0002	205,898.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	185,956.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	185,956.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	19,941.74
District Mills	999	7.53
Total Estimated Revenues to Fund Adopted Budget	0004	205,898.50

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
IC Integrated C E S Bus	2020	99,708.68	79,639.46	19,941.74	19,941.74
Bluebird Diesel Bus	2010	76,700.00	115,050.00	N/A	NA
Total					19,941.74

13 Tuition Fund

Adopted Budget	0001	99.04

Budget Uses

Expenditure Budget	0002	99.04
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	99.04
Unreserved Fund Balance Reappropriated	0970	99.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	99.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-45113767

14 Retirement Fund

Adopted Budget	0001	99,750.00

Budget Uses

Expenditure Budget	0002	99,750.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,448.97
Operating Reserve	0961	13,448.97
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	99,750.00
Total Estimated Revenues to Fund Adopted Budget	0004	99,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-45113767

17 Adult Education Fund

Adopted Budget	0001	13,324.38

Budget Uses

Expenditure Budget	0002	13,324.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,324.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,324.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,324.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	552.94

Budget Uses

Expenditure Budget	0002	552.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	552.94
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	552.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	201.77

Budget Uses

Expenditure Budget	0002	201.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	201.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	201.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	201.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-45113767

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

27 Lincoln

0529 Fortine Elem

Submit ID: 0529-45113767

61 Building Reserve Fund

Adopted Budget		0001	34,684.64

Budget Uses

Expenditure Budget		0002	34,684.64
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	11,104.64
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	11,104.64
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,922.94
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	7,657.06	
District Tax Levy		1110	7,657.06
District Mills		999	2.89
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.89
Total Estimated Revenues to Fund Adopted Budget		0004	34,684.64

Budget Report
FY 2025

53 Valley

0927 Frazer Elem

Submit ID: 0927-99035281

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 71	N/A	1,401,788

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Taryn Hauk

(Signature) (Date)

Chairperson, School Trustees: Yancey Beston

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

53 Valley

0927 Frazer Elem

Submit ID: 0927-99035281

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	832,635.58	43,526.94	10%	5.23%	0.00	603,664.07	228,971.51	163.33
10 Transportation	57,941.00	7,462.82	20%	12.88%	0.00	7,755.00	50,186.00	35.80
11 Bus Depreciation Reserve	818,476.73	0.00	N/A	0.00%	761,426.73	0.00	57,050.00	40.70
13 Tuition	2,938.42		N/A		2,938.42	0.00	0.00	0.00
14 Retirement	210,000.00	42,000.00	20%	20.00%	74,259.84	135,740.16		
17 Adult Education	2,315.67	0.00	35%	0.00%	2,315.67	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,267.37	0.00	N/A	0.00%	2,679.52	587.85	0.00	0.00
29 Flexibility	14,236.96	0.00	N/A	0.00%	14,236.96	0.00	0.00	0.00
61 Building Reserve	1,016.92	0.00	N/A	0.00%	1,016.92	0.00	0.00	0.00
Total of All Funds	1,942,828.65	92,989.76			858,874.06	747,747.08	336,207.51	239.83

50 Debt Service **Tax Jurisdiction**								
0927	37,668.76	0.00	20-9-438	0.00%	27,646.56	0.00	10,022.20	7.15

Budget Report
FY 2025

53 Valley

0927 Frazer Elem

Submit ID: 0927-99035281

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FRAZER K-6	54 *
M1	FRAZER 7-8	17 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	292,512.25
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	48,667.25
D.	At Risk Student	(I-D)	18,952.84
E.	Indian Education For All	(I-E)	1,748.73
F.	American Indian Achievement Gap	(I-F)	15,972.00
G.	Data For Achievement	(I-G)	1,674.18
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,095.47
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,705.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,453.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	72
B.	BASE Budget Limit	(II-B)	647,450.37
C.	Maximum Budget Limit	(II-C)	784,869.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	195,292.76
E.	Adopted Budget	(II-E)	842,743.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	637,342.82
H.	Maximum Budget Limit	(II-H)	781,301.54
I.	Highest Budget Without a Vote	(II-I)	832,635.58
J.	Highest Budget	(II-J)	849,996.39
K.	Highest Voted Amount	(II-K)	17,360.81
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	832,635.58

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		43,526.94
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		43,526.94

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		832,635.58
1.	BASE Budget Limit	(V-A1)	637,342.82	
2.	Over-BASE Budget	(V-A2)	195,292.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		292,512.25
1.	Direct State Aid Paid By State	(V-B1)	292,512.25	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		48,667.25
D.	At Risk Student	(V-D)		18,952.84
E.	Indian Education For All	(V-E)		1,748.73
F.	American Indian Achievement Gap	(V-F)		15,972.00
G.	Data For Achievement	(V-G)		1,674.18
H.	Special Education Allowable Cost Payment	(V-H)		18,095.47
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,084.82
1.	Actual Non-Levy Revenue	(V-J1)	3,084.82	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		236,635.28
1.	State - Guaranteed Tax Base Aid	(V-L1)	202,956.53	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	33,678.75	
M.	**Subtotal of BASE Budget Revenue	(V-M)		637,342.82

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		195,292.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		195,292.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.01
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		139.32
1.	District Property Tax Levy Mills	(V-U1)	139.32	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		163.33

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

53 Valley

0927 Frazer Elem

Submit ID: 0927-99035281

01 General Fund

Adopted Budget	0001	832,635.58

Budget Uses

Expenditure Budget	0002	832,635.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	292,512.25
Quality Educator	3111	48,667.25
At Risk Student	3112	18,952.84
Indian Education For All	3113	1,748.73
American Indian Achievement Gap	3114	15,972.00
State Special Education Allowable Cost Payment to Districts	3115	18,095.47
Data For Achievement	3116	1,674.18
State - Guaranteed Tax Base Aid	3120	202,956.53

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,024.32
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	60.50
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	33,678.75		
Over-BASE Levy	1110(c)	195,292.76		
District Tax Levy			1110	228,971.51
Total Estimated Revenues to Fund Adopted Budget			0004	832,635.58
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	57,941.00

Budget Uses

Expenditure Budget	0002	57,941.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	7,050.00
Contingency	0006	705.00
Over-Schedule	0011	50,186.00
Fund Balance for Budget	TFS48	7,462.82
Operating Reserve	0961	7,462.82
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,877.50
State - On-Schedule Transportation Reimbursement	3210	3,877.50
District Tax Levy	1110	50,186.00
District Mills	999	35.80
Total Estimated Revenues to Fund Adopted Budget	0004	57,941.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

53 Valley

0927 Frazer Elem

Submit ID: 0927-99035281

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	818,476.73

Budget Uses

Expenditure Budget	0002	818,476.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	761,426.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	761,426.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	57,050.00
District Mills	999	40.70
Total Estimated Revenues to Fund Adopted Budget	0004	818,476.73

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Freightliner Ultra Cruiser Bus	2022	201,000.00	25,000.00	40,200.00	20,000.00
2019 Chevrolet Express	2020	115,250.00	79,100.00	23,050.00	23,050.00
2021 Blue Bird White	2020	70,000.00	30,000.00	14,000.00	14,000.00
2017 Blue Bird	2016	93,000.00	139,500.00	N/A	NA
Ford Starcraft Allstar	2015	56,708.00	85,062.00	N/A	NA
Total					57,050.00

Budget Report
FY 2025
53 Valley
0927 Frazer Elem

Submit ID: 0927-99035281

13 Tuition Fund

Adopted Budget	0001	2,938.42

Budget Uses

Expenditure Budget	0002	2,938.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,938.42
Unreserved Fund Balance Reappropriated	0970	2,938.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,938.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

53 Valley

0927 Frazer Elem

Submit ID: 0927-99035281

14 Retirement Fund

Adopted Budget	0001	210,000.00

Budget Uses

Expenditure Budget	0002	210,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	116,259.84
Operating Reserve	0961	42,000.00
Unreserved Fund Balance Reappropriated	0970	74,259.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	135,740.16
Total Estimated Revenues to Fund Adopted Budget	0004	210,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,315.67

Budget Uses

Expenditure Budget	0002	2,315.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,315.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,315.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,315.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,267.37

Budget Uses

Expenditure Budget	0002	3,267.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,679.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,679.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	587.85
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,267.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	14,236.96

Budget Uses

Expenditure Budget	0002	14,236.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,236.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,236.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,236.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

53 Valley

0927 Frazer Elem

Submit ID: 0927-99035281

50 Debt Service Fund

0927

Taxable Value		1,401,788.00
Adopted Budget	0001	37,668.76

Budget Uses

Expenditure Budget	0002	37,668.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	27,646.56
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,646.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,022.20
Jurisdiction Mills	999	7.15
Total Estimated Revenues to Fund Adopted Budget	0004	37,668.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	04/24/2014	06/30/2029	445,000.00	145,000.00	30,000.00	7,218.76	450.00
Total Bond Requirements							37,668.76
Total Debt Service Requirements						0002	37,668.76

Budget Report
FY 2025

53 Valley

0927 Frazer Elem

Submit ID: 0927-99035281

61 Building Reserve Fund

Adopted Budget	0001	1,016.92

Budget Uses

Expenditure Budget	0002	1,016.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,016.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,016.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	1,016.92

Budget Report
FY 2025

53 Valley

0928 Frazer H S

Submit ID: 0928-34309321

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	32	2,934,931

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Taryn Hauk

(Signature) (Date)

Chairperson, School Trustees: Yancey Beston

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

53 Valley

0928 Frazer H S

Submit ID: 0928-34309321

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	697,759.26	52,392.85	10%	7.51%	0.00	510,966.86	186,792.40	63.63
10 Transportation	50,156.00	10,031.20	20%	20.00%	1,601.64	7,755.00	40,799.36	13.90
11 Bus Depreciation Reserve	820,286.93	0.00	N/A	0.00%	754,317.93	0.00	65,969.00	22.48
13 Tuition	4,458.03		N/A		4,458.03	0.00	0.00	0.00
14 Retirement	175,000.00	35,000.00	20%	20.00%	59,081.03	115,918.97		
17 Adult Education	5,097.87	0.00	35%	0.00%	5,092.87	0.00	5.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	20,712.73	0.00	N/A	0.00%	20,206.36	506.37	0.00	0.00
29 Flexibility	72,958.98	0.00	N/A	0.00%	72,958.98	0.00	0.00	0.00
61 Building Reserve	1,511.81	0.00	N/A	0.00%	1,511.81	0.00	0.00	0.00
Total of All Funds	1,847,941.61	97,424.05			919,228.65	635,147.20	293,565.76	100.01

50 Debt Service Tax Jurisdiction								
1	86,125.00	0.00	20-9-438	0.00%	1,784.03	0.00	84,340.97	28.74

Budget Report
FY 2025

53 Valley

0928 Frazer H S

Submit ID: 0928-34309321

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FRAZER HS 9-12 32 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	273,536.73
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	17,446.75
D.	At Risk Student	(I-D)	8,977.72
E.	Indian Education For All	(I-E)	788.16
F.	American Indian Achievement Gap	(I-F)	7,018.00
G.	Data For Achievement	(I-G)	754.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,021.92
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,588.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	14,080.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	33
B.	BASE Budget Limit	(II-B)	556,637.63
C.	Maximum Budget Limit	(II-C)	687,830.22
D.	Over-BASE Levy As Submitted on Budget	(II-D)	143,731.60
E.	Adopted Budget	(II-E)	700,369.23

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	549,002.36
H.	Maximum Budget Limit	(II-H)	682,556.23
I.	Highest Budget Without a Vote	(II-I)	697,759.26
J.	Highest Budget	(II-J)	704,975.12
K.	Highest Voted Amount	(II-K)	7,215.86
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	697,759.26

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		52,392.85
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		52,392.85

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		697,759.26
1.	BASE Budget Limit	(V-A1)	549,002.36	
2.	Over-BASE Budget	(V-A2)	148,756.90	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		273,536.73
1.	Direct State Aid Paid By State	(V-B1)	273,536.73	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		17,446.75
D.	At Risk Student	(V-D)		8,977.72
E.	Indian Education For All	(V-E)		788.16
F.	American Indian Achievement Gap	(V-F)		7,018.00
G.	Data For Achievement	(V-G)		754.56
H.	Special Education Allowable Cost Payment	(V-H)		17,021.92
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,087.02
1.	Actual Non-Levy Revenue	(V-J1)	3,087.02	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		220,371.50
1.	State - Guaranteed Tax Base Aid	(V-L1)	182,336.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	38,035.50	
M.	**Subtotal of BASE Budget Revenue	(V-M)		549,002.36

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		148,756.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		148,756.90

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.95
U.	Over-BASE Mills	(V-U)		50.68
1.	District Property Tax Levy Mills	(V-U1)	50.68	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		63.63

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

53 Valley

0928 Frazer H S

Submit ID: 0928-34309321

01 General Fund

Adopted Budget	0001	697,759.26

Budget Uses

Expenditure Budget	0002	697,759.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	273,536.73
Quality Educator	3111	17,446.75
At Risk Student	3112	8,977.72
Indian Education For All	3113	788.16
American Indian Achievement Gap	3114	7,018.00
State Special Education Allowable Cost Payment to Districts	3115	17,021.92
Data For Achievement	3116	754.56
State - Guaranteed Tax Base Aid	3120	182,336.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,063.16
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	23.86
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	38,035.50		
Over-BASE Levy	1110(c)	148,756.90		
District Tax Levy			1110	186,792.40
Total Estimated Revenues to Fund Adopted Budget			0004	697,759.26
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	50,156.00

Budget Uses

Expenditure Budget	0002	50,156.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	7,050.00
Contingency	0006	705.00
Over-Schedule	0011	42,401.00
Fund Balance for Budget	TFS48	11,632.84
Operating Reserve	0961	10,031.20
Unreserved Fund Balance Reappropriated	0970	1,601.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,877.50
State - On-Schedule Transportation Reimbursement	3210	3,877.50
District Tax Levy	1110	40,799.36
District Mills	999	13.90
Total Estimated Revenues to Fund Adopted Budget	0004	50,156.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	820,286.93

Budget Uses

Expenditure Budget	0002	820,286.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	754,317.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	754,317.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	65,969.00
District Mills	999	22.48
Total Estimated Revenues to Fund Adopted Budget	0004	820,286.93

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Freightliner Ultra Cruiser Bus	2022	149,222.00	19,000.00	29,844.40	29,844.00
2019 Chevrolet Express	2020	110,625.00	76,375.00	22,125.00	22,125.00
2021 Blue Bird Microbird	2020	70,000.00	30,000.00	14,000.00	14,000.00
2017 Blue Bird	2016	93,000.00	139,500.00	N/A	NA
2014 Ford Starcraft Allstar	2015	56,708.00	85,062.00	N/A	NA
Total					65,969.00

Budget Report
FY 2025

53 Valley

0928 Frazer H S

Submit ID: 0928-34309321

13 Tuition Fund

Adopted Budget	0001	4,458.03

Budget Uses

Expenditure Budget	0002	4,458.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,458.03
Unreserved Fund Balance Reappropriated	0970	4,458.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,458.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

53 Valley

0928 Frazer H S

Submit ID: 0928-34309321

14 Retirement Fund

Adopted Budget	0001	175,000.00

Budget Uses

Expenditure Budget	0002	175,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	94,081.03
Operating Reserve	0961	35,000.00
Unreserved Fund Balance Reappropriated	0970	59,081.03

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	115,918.97
Total Estimated Revenues to Fund Adopted Budget	0004	175,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,097.87

Budget Uses

Expenditure Budget	0002	5,097.87
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,092.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,092.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,097.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	20,712.73

Budget Uses

Expenditure Budget	0002	20,712.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	20,206.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,206.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	506.37
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,712.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

53 Valley

0928 Frazer H S

Submit ID: 0928-34309321

29 Flexibility Fund

Adopted Budget	0001	72,958.98

Budget Uses

Expenditure Budget	0002	72,958.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	72,958.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	72,958.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	72,958.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

53 Valley

0928 Frazer H S

Submit ID: 0928-34309321

50 Debt Service Fund

1

Taxable Value		2,934,931.00
Adopted Budget	0001	86,125.00

Budget Uses

Expenditure Budget	0002	86,125.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,784.03
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,784.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	84,340.97
Jurisdiction Mills	999	28.74
Total Estimated Revenues to Fund Adopted Budget	0004	86,125.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	04/24/2014	06/30/2029	980,000.00	310,000.00	70,000.00	15,675.00	450.00
Total Bond Requirements							86,125.00
Total Debt Service Requirements						0002	86,125.00

Budget Report
FY 2025

53 Valley

0928 Frazer H S

Submit ID: 0928-34309321

61 Building Reserve Fund

Adopted Budget		0001	1,511.81

Budget Uses

Expenditure Budget		0002	1,511.81
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,511.81
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,511.81
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	1,511.81

Budget Report
FY 2025

32 Missoula

Submit ID: 0599-28589049

0599 Frenchtown K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 982	* 485	21,199,411

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shauna Anderson

(Signature) (Date)

Chairperson, School Trustees: Debbie Lester

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

32 Missoula

Submit ID: 0599-28589049

0599 Frenchtown K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	11,330,641.01	1,192,186.13	10%	10.52%	0.00	9,338,622.81	1,992,018.20	93.95
10 Transportation	804,827.00	160,965.40	20%	20.00%	79,568.46	185,914.23	539,344.31	25.44
11 Bus Depreciation Reserve	445,041.09	0.00	N/A	0.00%	271,022.69	0.00	174,018.40	8.21
13 Tuition	383,561.93		N/A		184,278.65	0.00	199,283.28	9.40
14 Retirement	1,715,475.00	343,095.00	20%	20.00%	175,713.20	1,539,761.80		
17 Adult Education	82,643.30	0.00	35%	0.00%	61,443.89	0.00	21,199.41	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	209,767.10	0.00	N/A	0.00%	165,442.80	9,324.30	35,000.00	1.65
29 Flexibility	1,031,981.44	0.00	N/A	0.00%	527,820.36	297,333.08	206,828.00	9.76
61 Building Reserve	845,982.64	0.00	N/A	0.00%	652,192.64	122,212.44	71,577.56	3.38
Total of All Funds	16,849,920.51	1,696,246.53			2,117,482.69	11,493,168.66	3,239,269.16	152.79

50 Debt Service **Tax Jurisdiction**								
32-0599	1,387,275.02	0.00	20-9-438	0.00%	407,416.85	0.00	979,858.17	46.22

Budget Report
FY 2025

32 Missoula

Submit ID: 0599-28589049

0599 Frenchtown K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FRENCHTOWN K-6	748 *
M1	FRENCHTOWN 7-8	234 *
H1	FRENCHTOWN HS 9-12	485 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	5,067,132.06
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	494,018.50
D.	At Risk Student	(I-D)	35,803.64
E.	Indian Education For All	(I-E)	36,132.21
F.	American Indian Achievement Gap	(I-F)	21,780.00
G.	Data For Achievement	(I-G)	34,591.86
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	298,807.47
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	83,682.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	96,363.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,489
B.	BASE Budget Limit	(II-B)	9,728,705.29
C.	Maximum Budget Limit	(II-C)	12,084,479.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,221,291.62
E.	Adopted Budget	(II-E)	10,949,996.91

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	10,109,349.39
H.	Maximum Budget Limit	(II-H)	12,555,807.05
I.	Highest Budget Without a Vote	(II-I)	11,330,641.01
J.	Highest Budget	(II-J)	12,555,807.05
K.	Highest Voted Amount	(II-K)	1,225,166.04
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	11,330,641.01

Budget Report
FY 2025

32 Missoula

Submit ID: 0599-28589049

0599 Frenchtown K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,133,064.10
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		59,122.03
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	59,122.03	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,192,186.13

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	201,393.27	97,414.20	298,807.47
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	80,557.31	38,965.68	119,522.99

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	232,922.00	707,574.00	940,496.00
F.	100% Of Per Student Entitlement	6,537,679.90	3,857,690.00	10,395,369.90
		6,770,601.90	4,565,264.00	11,335,865.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	2,390,022.47	1,611,538.19	4,001,560.66
H.	Special Education in BASE@40%	80,557.31	38,965.68	119,522.99
I.	Subsidized BASE Amount	2,470,579.78	1,650,503.87	4,121,083.65
J.	Subsidized BASE Ratio	60%	40%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		11,330,641.01
1.	BASE Budget Limit	(V-A1)	10,109,349.39	
2.	Over-BASE Budget	(V-A2)	1,221,291.62	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		5,067,132.06
1.	Direct State Aid Paid By State	(V-B1)	5,067,132.06	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		494,018.50
D.	At Risk Student	(V-D)		35,803.64
E.	Indian Education For All	(V-E)		36,132.21
F.	American Indian Achievement Gap	(V-F)		21,780.00
G.	Data For Achievement	(V-G)		34,591.86

H.	Special Education Allowable Cost Payment	(V-H)		298,807.47
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		137,525.64
	1. Actual Non-Levy Revenue	(V-J1)	137,525.64	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,983,558.01
	1. State - Guaranteed Tax Base Aid	(V-L1)	3,212,831.43	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	770,726.58	
M.	**Subtotal of BASE Budget Revenue	(V-M)		10,109,349.39

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,221,291.62
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,221,291.62

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.79
T.	BASE Mills - High School	(V-T)		13.55
U.	Over-BASE Mills	(V-U)		57.61
	1. District Property Tax Levy Mills	(V-U1)	57.61	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		93.95

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

32 Missoula

Submit ID: 0599-28589049

0599 Frenchtown K-12 Schools

01 General Fund

Adopted Budget	0001	11,330,641.01

Budget Uses

Expenditure Budget	0002	11,330,641.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	5,067,132.06
Quality Educator	3111	494,018.50
At Risk Student	3112	35,803.64
Indian Education For All	3113	36,132.21
American Indian Achievement Gap	3114	21,780.00
State Special Education Allowable Cost Payment to Districts	3115	298,807.47
Data For Achievement	3116	34,591.86
State - Guaranteed Tax Base Aid	3120	3,212,831.43

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	133,567.95
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,957.69
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	770,726.58		
Over-BASE Levy	1110(c)	1,221,291.62		
District Tax Levy			1110	1,992,018.20
Total Estimated Revenues to Fund Adopted Budget			0004	11,330,641.01
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	804,827.00

Budget Uses

Expenditure Budget	0002	804,827.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	169,012.94
Contingency	0006	16,901.29
Over-Schedule	0011	618,912.77
Fund Balance for Budget	TFS48	240,533.86
Operating Reserve	0961	160,965.40
Unreserved Fund Balance Reappropriated	0970	79,568.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	92,957.11
State - On-Schedule Transportation Reimbursement	3210	92,957.12
District Tax Levy	1110	539,344.31
District Mills	999	25.44
Total Estimated Revenues to Fund Adopted Budget	0004	804,827.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	445,041.09

Budget Uses

Expenditure Budget	0002	445,041.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	271,022.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	271,022.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	174,018.40
District Mills	999	8.21
Total Estimated Revenues to Fund Adopted Budget	0004	445,041.09

Budget Report
FY 2025

32 Missoula

Submit ID: 0599-28589049

0599 Frenchtown K-12 Schools

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Blue Bird Bus (7882 make 2010)	2024	7,500.00	0.00	1,500.00	1,500.00
International CE (0852 make 2024)	2023	135,677.38	0.00	27,135.48	0.00
International CE (0961 make 2023)	2023	121,409.02	0.00	24,281.80	0.00
International Integrated CE (0962 make 2023)	2023	121,409.02	0.00	24,281.80	0.00
Blue Bird Vision Hwy Tires (8387 make 2023)	2022	123,250.00	0.00	24,650.00	0.00
Blue Bird Vision Mud & Snows	2022	123,500.00	0.00	24,700.00	0.00
Collins DE516WR (0687 make 2021)	2022	92,385.80	0.00	18,477.16	0.00
Blue Bird BB CV 3507S (7318 make 2021)	2021	120,000.00	0.00	24,000.00	0.00
Blue Bird BB CV 3507S (7319 make 2021)	2021	120,000.00	0.00	24,000.00	0.00
Blue Bird (9979 make 2021)	2020	117,500.00	0.00	23,500.00	0.00
International (3507 make 2020)	2020	170,227.85	0.00	34,045.57	0.00
International RE3000 (4671 make 2020)	2019	135,054.27	0.00	27,010.85	0.00
International RE3000 (4672 make 2020)	2019	135,054.27	0.00	27,010.85	0.00
Suburban K1500 (1387 make 2018)	2019	45,830.00	27,498.00	9,166.00	9,166.00
Thomas 341TS 499772B (1382 make 2018)	2018	105,536.00	42,214.40	21,107.20	0.00
Blue Bird T3 FE 3508S (8015 make 2018)	2017	97,200.00	77,760.00	19,440.00	0.00
Blue Bird T3 FE 4004S (8016 make 2018)	2017	103,750.00	41,500.00	20,750.00	0.00
Blue Bird T3 FE 4004S (8017 make 2018)	2017	103,750.00	41,500.00	20,750.00	0.00
Blue Bird T3RE 4006A (2870 make 2017)	2017	183,700.00	146,960.00	36,740.00	36,740.00
Blue Bird BB CV 3507S (7841 make 2017)	2016	91,750.00	110,100.00	18,350.00	18,350.00
Blue Bird BB CV 3507S (7842 make 2017)	2016	91,750.00	91,750.00	18,350.00	18,350.00
Bus 4023 (make 2014)	2014	70,518.00	84,621.60	14,103.60	14,103.60
Bus 8592 (make 2015)	2014	101,316.00	121,579.20	20,263.20	20,263.20
Bus 8593 (make 2015)	2014	101,316.00	121,579.20	20,263.20	20,263.20
Bluebird 0861 (make 2010)	2010	97,000.00	116,400.00	19,400.00	19,400.00
Ic Corp 8089 (make 2010)	2010	79,412.00	95,294.40	15,882.40	15,882.40
Total					174,018.40

Budget Report
FY 2025

32 Missoula

Submit ID: 0599-28589049

0599 Frenchtown K-12 Schools

13 Tuition Fund

Adopted Budget	0001	383,561.93

Budget Uses

Expenditure Budget	0002	383,561.93
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	184,278.65
Unreserved Fund Balance Reappropriated	0970	184,278.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	199,283.28
District Mills	999	9.40
Total Estimated Revenues to Fund Adopted Budget	0004	383,561.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

Submit ID: 0599-28589049

0599 Frenchtown K-12 Schools

14 Retirement Fund

Adopted Budget	0001	1,715,475.00

Budget Uses

Expenditure Budget	0002	1,715,475.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	518,808.20
Operating Reserve	0961	343,095.00
Unreserved Fund Balance Reappropriated	0970	175,713.20

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,539,761.80
Total Estimated Revenues to Fund Adopted Budget	0004	1,715,475.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

Submit ID: 0599-28589049

0599 Frenchtown K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	82,643.30

Budget Uses

Expenditure Budget	0002	82,643.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	61,443.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61,443.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	21,199.41
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	82,643.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

Submit ID: 0599-28589049

0599 Frenchtown K-12 Schools

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

Submit ID: 0599-28589049

0599 Frenchtown K-12 Schools

28 Technology Fund

Adopted Budget	0001	209,767.10

Budget Uses

Expenditure Budget	0002	209,767.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	165,442.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	165,442.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	9,324.30
District Tax Levy	1110	35,000.00
District Mills	999	1.65
Total Estimated Revenues to Fund Adopted Budget	0004	209,767.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

Submit ID: 0599-28589049

0599 Frenchtown K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	1,031,981.44

Budget Uses

Expenditure Budget	0002	1,031,981.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	527,820.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	527,820.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	206,828.00
State - Advanced Opportunity Aid	3770	90,505.08
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	206,828.00
District Mills	999	9.76
Total Estimated Revenues to Fund Adopted Budget	0004	1,031,981.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

Submit ID: 0599-28589049

0599 Frenchtown K-12 Schools

50 Debt Service Fund

32-0599

Taxable Value		21,199,411.00
Adopted Budget	0001	1,387,275.02

Budget Uses

Expenditure Budget	0002	1,387,275.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	407,416.85
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	407,416.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	979,858.17
Jurisdiction Mills	999	46.22
Total Estimated Revenues to Fund Adopted Budget	0004	1,387,275.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Refunding Bond	01/01/2013	06/30/2027	1,209,749.50	355,999.07	164,406.83	14,871.06	100.00
High School Refunding Bond	01/01/2013	06/30/2027	1,238,640.50	364,500.93	168,333.17	15,226.22	100.00
Elementary Refunding Bond	01/01/2013	06/30/2027	3,407,615.00	1,002,775.93	463,100.17	41,888.68	100.00
High School Refunding Bond	01/01/2013	06/30/2027	3,488,995.00	1,026,724.07	474,159.83	42,889.06	100.00
Total Bond Requirements							1,385,275.02

SIDs

Issue Type		Amount
High School		2,000.00
Total SID Requirements		2,000.00
Total Debt Service Requirements	0002	1,387,275.02

Budget Report
FY 2025

32 Missoula

Submit ID: 0599-28589049

0599 Frenchtown K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	845,982.64

Budget Uses

Expenditure Budget		0002	845,982.64
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	652,192.64
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	652,192.64
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	122,212.44
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	71,577.56	
District Tax Levy		1110	71,577.56
District Mills		999	3.38
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.38
Total Estimated Revenues to Fund Adopted Budget		0004	845,982.64

Budget Report
FY 2025

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-38879865

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 58	N/A	3,734,170

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Joyce Harvey

(Signature) (Date)

Chairperson, School Trustees: Josh Rios

(Signature) (Date)

County Superintendent: Laurie Evans

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-38879865

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	803,608.53	71,308.23	10%	8.87%	0.00	429,150.19	374,458.34	100.28
10 Transportation	135,000.00	27,000.00	20%	20.00%	48,226.70	49,922.54	36,850.76	9.87
11 Bus Depreciation Reserve	291,136.19	0.00	N/A	0.00%	247,365.29	0.00	43,770.90	11.72
13 Tuition	10,000.00		N/A		0.00	0.00	10,000.00	2.68
14 Retirement	140,000.00	28,000.00	20%	20.00%	46,624.47	93,375.53		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	41,782.71	0.00	N/A	0.00%	21,309.30	473.41	20,000.00	5.36
29 Flexibility	170,525.70	0.00	N/A	0.00%	120,525.70	50,000.00	0.00	0.00
61 Building Reserve	178,037.05	0.00	N/A	0.00%	136,107.05	13,930.00	28,000.00	7.50
Total of All Funds	1,770,090.18	126,308.23			620,158.51	636,851.67	513,080.00	137.41

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-38879865

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FROID K-6	38 *
M1	FROID 7-8	20 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	258,286.16
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	31,551.07
D.	At Risk Student	(I-D)	2,311.57
E.	Indian Education For All	(I-E)	1,428.54
F.	American Indian Achievement Gap	(I-F)	2,662.00
G.	Data For Achievement	(I-G)	1,367.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,623.84
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,541.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,358.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	63
B.	BASE Budget Limit	(II-B)	530,673.13
C.	Maximum Budget Limit	(II-C)	656,701.49
D.	Over-BASE Levy As Submitted on Budget	(II-D)	270,632.46
E.	Adopted Budget	(II-E)	801,305.59

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	513,267.76
H.	Maximum Budget Limit	(II-H)	634,931.02
I.	Highest Budget Without a Vote	(II-I)	783,900.22
J.	Highest Budget	(II-J)	803,608.53
K.	Highest Voted Amount	(II-K)	19,708.31
L.	Amount Approved on Ballot by Voters	(II-L)	19,708.31
M.	Adopted Budget	(II-M)	803,608.53

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		71,308.23
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		71,308.23

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		803,608.53
1.	BASE Budget Limit	(V-A1)	513,267.76	
2.	Over-BASE Budget	(V-A2)	290,340.77	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		258,286.16
1.	Direct State Aid Paid By State	(V-B1)	258,286.16	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		31,551.07
D.	At Risk Student	(V-D)		2,311.57
E.	Indian Education For All	(V-E)		1,428.54
F.	American Indian Achievement Gap	(V-F)		2,662.00
G.	Data For Achievement	(V-G)		1,367.64
H.	Special Education Allowable Cost Payment	(V-H)		7,623.84
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,203.63
1.	Actual Non-Levy Revenue	(V-J1)	3,203.63	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		204,833.31
1.	State - Guaranteed Tax Base Aid	(V-L1)	120,715.74	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	84,117.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		513,267.76

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		290,340.77
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		290,340.77

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.53
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		77.75
1.	District Property Tax Levy Mills	(V-U1)	77.75	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		100.28

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	803,608.53

Budget Uses

Expenditure Budget	0002	803,608.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	258,286.16
Quality Educator	3111	31,551.07
At Risk Student	3112	2,311.57
Indian Education For All	3113	1,428.54
American Indian Achievement Gap	3114	2,662.00
State Special Education Allowable Cost Payment to Districts	3115	7,623.84
Data For Achievement	3116	1,367.64
State - Guaranteed Tax Base Aid	3120	120,715.74

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	13.60
Interest Earnings	1510	3,190.03
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	84,117.57		
Over-BASE Levy	1110(c)	290,340.77		
District Tax Levy			1110	374,458.34
Total Estimated Revenues to Fund Adopted Budget			0004	803,608.53
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,384.54
Contingency	0006	4,538.00
Over-Schedule	0011	85,077.46
Fund Balance for Budget	TFS48	75,226.70
Operating Reserve	0961	27,000.00
Unreserved Fund Balance Reappropriated	0970	48,226.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	24,961.27
State - On-Schedule Transportation Reimbursement	3210	24,961.27
District Tax Levy	1110	36,850.76
District Mills	999	9.87
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	291,136.19

Budget Uses

Expenditure Budget	0002	291,136.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	247,365.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	247,365.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	43,770.90
District Mills	999	11.72
Total Estimated Revenues to Fund Adopted Budget	0004	291,136.19

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
1BAKCCJH6PF395227	2023	116,800.00	23,360.00	23,360.00	23,360.00
4UZABRDU5HCHY4295	2017	97,499.00	136,498.60	19,499.80	9,749.90
4UZABRFD1JCL69851	2017	106,610.00	149,254.00	21,322.00	10,661.00
1BAKCCPH1FF307058	2014	78,000.00	117,000.00	N/A	NA
1BAKCCPH1DF294518	2013	88,000.00	132,000.00	N/A	NA
1GBL7T1C81J511636	2002	57,682.00	86,523.00	N/A	NA
Total					43,770.90

13 Tuition Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,000.00
District Mills	999	2.68
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	74,624.47
Operating Reserve	0961	28,000.00
Unreserved Fund Balance Reappropriated	0970	46,624.47

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	93,375.53
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	41,782.71

Budget Uses

Expenditure Budget	0002	41,782.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21,309.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,309.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	473.41
District Tax Levy	1110	20,000.00
District Mills	999	5.36
Total Estimated Revenues to Fund Adopted Budget	0004	41,782.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	170,525.70

Budget Uses

Expenditure Budget	0002	170,525.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	120,525.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	120,525.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	50,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	170,525.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

43 Roosevelt

0786 Froid Elem

Submit ID: 0786-38879865

61 Building Reserve Fund

Adopted Budget		0001	178,037.05

Budget Uses

Expenditure Budget		0002	178,037.05
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	136,107.05
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	136,107.05
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,930.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	20,000.00	
Building Reserve Permissive Levy	1110(b)	8,000.00	
District Tax Levy		1110	28,000.00
District Mills		999	7.50
Building Reserve Voted Mills		0134	5.36
Building Reserve Permissive Mills		0135	2.14
Total Estimated Revenues to Fund Adopted Budget		0004	178,037.05

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2020	100,000.00	5	612	80,000.00	20,000.00	20,000.00
Total						20,000.00

Budget Report
FY 2025

43 Roosevelt

0787 Froid H S

Submit ID: 0787-55723223

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	39	3,734,170

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Joyce Harvey

(Signature) (Date)

Chairperson, School Trustees: Josh Rios

(Signature) (Date)

County Superintendent: Laurie Evans

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

43 Roosevelt

0787 Froid H S

Submit ID: 0787-55723223

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	698,556.96	64,086.05	10%	9.17%	0.00	511,805.26	186,751.70	49.99
10 Transportation	135,000.00	27,000.00	20%	20.00%	52,706.54	34,462.63	47,830.83	12.81
11 Bus Depreciation Reserve	403,494.13	0.00	N/A	0.00%	337,495.03	0.00	65,999.10	17.67
13 Tuition	10,000.00		N/A		0.00	0.00	10,000.00	2.68
14 Retirement	120,000.00	24,000.00	20%	20.00%	52,216.74	67,783.26		
17 Adult Education	5,228.09	0.00	35%	0.00%	5,228.09	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	40,670.25	0.00	N/A	0.00%	20,153.68	516.57	20,000.00	5.36
29 Flexibility	140,366.85	0.00	N/A	0.00%	90,366.85	50,000.00	0.00	0.00
61 Building Reserve	219,952.05	0.00	N/A	0.00%	170,552.05	14,400.00	35,000.00	9.37
Total of All Funds	1,773,268.33	115,086.05			728,718.98	678,967.72	365,581.63	97.88

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

43 Roosevelt

0787 Froid H S

Submit ID: 0787-55723223

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 FROID HS 9-12 39 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	298,748.65
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	12,524.93
D.	At Risk Student	(I-D)	759.54
E.	Indian Education For All	(I-E)	960.57
F.	American Indian Achievement Gap	(I-F)	968.00
G.	Data For Achievement	(I-G)	919.62
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,035.54
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,011.72
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	14,546.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	40
B.	BASE Budget Limit	(II-B)	555,190.11
C.	Maximum Budget Limit	(II-C)	691,728.57
D.	Over-BASE Levy As Submitted on Budget	(II-D)	136,538.46
E.	Adopted Budget	(II-E)	691,728.57

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	560,060.30
H.	Maximum Budget Limit	(II-H)	698,556.96
I.	Highest Budget Without a Vote	(II-I)	698,556.96
J.	Highest Budget	(II-J)	698,556.96
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	698,556.96

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		64,086.05
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		64,086.05

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		698,556.96
1.	BASE Budget Limit	(V-A1)	560,060.30	
2.	Over-BASE Budget	(V-A2)	138,496.66	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		298,748.65
1.	Direct State Aid Paid By State	(V-B1)	298,748.65	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		12,524.93
D.	At Risk Student	(V-D)		759.54
E.	Indian Education For All	(V-E)		960.57
F.	American Indian Achievement Gap	(V-F)		968.00
G.	Data For Achievement	(V-G)		919.62
H.	Special Education Allowable Cost Payment	(V-H)		6,035.54
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,245.01
1.	Actual Non-Levy Revenue	(V-J1)	3,245.01	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		235,898.44
1.	State - Guaranteed Tax Base Aid	(V-L1)	187,643.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	48,255.04	
M.	**Subtotal of BASE Budget Revenue	(V-M)		560,060.30

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		138,496.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		138,496.66

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.90
U.	Over-BASE Mills	(V-U)		37.09
1.	District Property Tax Levy Mills	(V-U1)	37.09	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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Submit ID: 0787-55723223

01 General Fund

Adopted Budget	0001	698,556.96

Budget Uses

Expenditure Budget	0002	698,556.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	298,748.65
Quality Educator	3111	12,524.93
At Risk Student	3112	759.54
Indian Education For All	3113	960.57
American Indian Achievement Gap	3114	968.00
State Special Education Allowable Cost Payment to Districts	3115	6,035.54
Data For Achievement	3116	919.62
State - Guaranteed Tax Base Aid	3120	187,643.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	8.35
Interest Earnings	1510	3,236.66
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	48,255.04		
Over-BASE Levy	1110(c)	138,496.66		
District Tax Levy			1110	186,751.70
Total Estimated Revenues to Fund Adopted Budget			0004	698,556.96
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	31,329.66
Contingency	0006	3,132.97
Over-Schedule	0011	100,537.37
Fund Balance for Budget	TFS48	79,706.54
Operating Reserve	0961	27,000.00
Unreserved Fund Balance Reappropriated	0970	52,706.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,231.31
State - On-Schedule Transportation Reimbursement	3210	17,231.32
District Tax Levy	1110	47,830.83
District Mills	999	12.81
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	403,494.13

Budget Uses

Expenditure Budget	0002	403,494.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	337,495.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	337,495.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	65,999.10
District Mills	999	17.67
Total Estimated Revenues to Fund Adopted Budget	0004	403,494.13

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
1BAKCCJH8RF802225	2024	138,500.00	27,700.00	27,700.00	27,700.00
14 passenger bus	2019	37,000.00	37,000.00	7,400.00	7,400.00
2020 THOMAS BUS	2019	104,246.00	104,245.80	20,849.20	20,849.20
4UZABRDU3HCHY4294	2017	97,499.00	136,198.60	19,499.80	10,049.90
2M93JMPA36W063610	2014	200,025.00	300,037.50	N/A	NA
1BAKCCPH2DF290834	2012	88,000.00	132,000.00	N/A	NA
1BAKCCKH46F235425	2006	59,300.00	88,950.00	N/A	NA
Total					65,999.10

13 Tuition Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,000.00
District Mills	999	2.68
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	76,216.74
Operating Reserve	0961	24,000.00
Unreserved Fund Balance Reappropriated	0970	52,216.74

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	67,783.26
Total Estimated Revenues to Fund Adopted Budget	0004	120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,228.09

Budget Uses

Expenditure Budget	0002	5,228.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,228.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,228.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,228.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	40,670.25

Budget Uses

Expenditure Budget	0002	40,670.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	20,153.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,153.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	516.57
District Tax Levy	1110	20,000.00
District Mills	999	5.36
Total Estimated Revenues to Fund Adopted Budget	0004	40,670.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	140,366.85

Budget Uses

Expenditure Budget	0002	140,366.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	90,366.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	90,366.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	50,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	140,366.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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61 Building Reserve Fund

Adopted Budget	0001	219,952.05

Budget Uses

Expenditure Budget	0002	219,952.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	170,552.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	170,552.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	14,400.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	30,000.00	
Building Reserve Permissive Levy	1110(b)	5,000.00	
District Tax Levy		1110	35,000.00
District Mills		999	9.37
Building Reserve Voted Mills		0134	8.03
Building Reserve Permissive Mills		0135	1.34
Total Estimated Revenues to Fund Adopted Budget		0004	219,952.05

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2020	150,000.00	5	612	120,000.00	30,000.00	30,000.00
Total						30,000.00

Budget Report
FY 2025

05 Carbon

0072 Fromberg K-12

Submit ID: 0072-04601011

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 73	* 33	4,988,045

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brandi Lynn

(Signature) (Date)

Chairperson, School Trustees: Kristin Bauwens

(Signature) (Date)

County Superintendent: Lori Lynde

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
05 Carbon
0072 Fromberg K-12

Submit ID: 0072-04601011

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,402,809.48	144,316.47	10%	10.29%	99,851.19	895,738.03	407,220.26	81.62
10 Transportation	135,860.00	10,000.00	20%	7.36%	9,938.73	29,980.72	95,940.55	19.23
11 Bus Depreciation Reserve	328,690.25	0.00	N/A	0.00%	280,350.25	0.00	48,340.00	9.69
13 Tuition	66,819.52		N/A		66,036.76	0.00	782.76	0.16
14 Retirement	197,182.00	39,436.40	20%	20.00%	57,759.59	139,422.41		
17 Adult Education	71,751.39	0.00	35%	0.00%	71,751.39	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	37,378.41	0.00	N/A	0.00%	21,355.96	1,022.45	15,000.00	3.01
29 Flexibility	66,682.81	0.00	N/A	0.00%	55,353.63	11,329.18	0.00	0.00
61 Building Reserve	203,874.31	0.00	N/A	0.00%	161,114.31	26,745.27	16,014.73	3.21
Total of All Funds	2,511,048.17	193,752.87			823,511.81	1,104,238.06	583,298.30	116.92

50 Debt Service								
Tax Jurisdiction								
K-12 GO Series 2013	118,875.00	0.00	20-9-438	0.00%	2,036.37	0.00	116,838.63	23.42

Budget Report
FY 2025

05 Carbon

0072 Fromberg K-12

Submit ID: 0072-04601011

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FROMBERG K-6	58 *
M1	FROMBERG 7-8	15 *
H1	FROMBERG HS 9-12	33 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	573,696.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	39,025.63
D.	At Risk Student	(I-D)	10,028.51
E.	Indian Education For All	(I-E)	2,610.78
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	2,499.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	18,409.01
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,605.78
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,454.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	12,792.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	116
B.	BASE Budget Limit	(II-B)	1,178,290.95
C.	Maximum Budget Limit	(II-C)	1,463,470.39
D.	Over-BASE Levy As Submitted on Budget	(II-D)	294,280.63
E.	Adopted Budget	(II-E)	1,472,571.58

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,108,528.85
H.	Maximum Budget Limit	(II-H)	1,379,025.10
I.	Highest Budget Without a Vote	(II-I)	1,402,809.48
J.	Highest Budget	(II-J)	1,480,629.45
K.	Highest Voted Amount	(II-K)	77,819.97
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,402,809.48

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		140,280.95
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		4,035.52
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	4,035.52	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		99,851.19
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	99,851.19	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		244,167.66

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	12,753.86	5,655.15	18,409.01
B.	Special Education RSBG to Coop	3,282.28	1,323.50	4,605.78
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	6,414.46	2,791.46	9,205.92

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	486,547.90	266,211.00	752,758.90
		663,438.90	619,998.00	1,283,436.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	234,193.93	218,859.29	453,053.23
H.	Special Education in BASE@40%	6,414.46	2,791.46	9,205.92
I.	Subsidized BASE Amount	240,608.39	221,650.75	462,259.15
J.	Subsidized BASE Ratio	52%	48%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,402,809.48
1.	BASE Budget Limit	(V-A1)	1,108,528.85	
2.	Over-BASE Budget	(V-A2)	294,280.63	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		573,696.29
1.	Direct State Aid Paid By State	(V-B1)	573,696.29	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		39,025.63
D.	At Risk Student	(V-D)		10,028.51
E.	Indian Education For All	(V-E)		2,610.78
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		2,499.48

H.	Special Education Allowable Cost Payment	(V-H)		18,409.01
I.	Remaining Fund Balance Available	(V-I)		99,851.19
J.	Non-Levy Revenue and Funding Sources	(V-J)		67,761.75
	1. Actual Non-Levy Revenue	(V-J1)	67,761.75	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		294,646.21
	1. State - Guaranteed Tax Base Aid	(V-L1)	181,706.58	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	112,939.63	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,108,528.85

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		294,280.63
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		294,280.63

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		14.67
T.	BASE Mills - High School	(V-T)		7.95
U.	Over-BASE Mills	(V-U)		59.00
	1. District Property Tax Levy Mills	(V-U1)	59.00	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		81.62

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025
05 Carbon
0072 Fromberg K-12

Submit ID: 0072-04601011

01 General Fund

Adopted Budget	0001	1,402,809.48

Budget Uses

Expenditure Budget	0002	1,402,809.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	99,851.19
Direct State Aid	3110	573,696.29
Quality Educator	3111	39,025.63
At Risk Student	3112	10,028.51
Indian Education For All	3113	2,610.78
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	18,409.01
Data For Achievement	3116	2,499.48
State - Guaranteed Tax Base Aid	3120	181,706.58

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,128.64
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	57,633.11
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	112,939.63		
Over-BASE Levy	1110(c)	294,280.63		
District Tax Levy			1110	407,220.26
Total Estimated Revenues to Fund Adopted Budget			0004	1,402,809.48
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	135,860.00

Budget Uses

Expenditure Budget	0002	135,860.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,255.20
Contingency	0006	2,725.52
Over-Schedule	0011	105,879.28
Fund Balance for Budget	TFS48	19,938.73
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	9,938.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,990.36
State - On-Schedule Transportation Reimbursement	3210	14,990.36
District Tax Levy	1110	95,940.55
District Mills	999	19.23
Total Estimated Revenues to Fund Adopted Budget	0004	135,860.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	328,690.25

Budget Uses

Expenditure Budget	0002	328,690.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	280,350.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	280,350.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	48,340.00
District Mills	999	9.69
Total Estimated Revenues to Fund Adopted Budget	0004	328,690.25

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2001 Prevost	2023	27,500.00	0.00	5,500.00	0.00
2009 Blue Bird	2019	17,000.00	15,300.00	3,400.00	3,400.00
2018 Thomas Bus	2019	46,700.00	42,030.00	9,340.00	9,340.00
2017 Blue Bird Vision	2016	89,000.00	97,900.00	17,800.00	17,800.00
2017 Bluebird Vision	2016	89,000.00	97,900.00	17,800.00	17,800.00
Total					48,340.00

13 Tuition Fund

Adopted Budget	0001	66,819.52

Budget Uses

Expenditure Budget	0002	66,819.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	66,036.76
Unreserved Fund Balance Reappropriated	0970	66,036.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	782.76
District Mills	999	0.16
Total Estimated Revenues to Fund Adopted Budget	0004	66,819.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	197,182.00

Budget Uses

Expenditure Budget	0002	197,182.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	97,195.99
Operating Reserve	0961	39,436.40
Unreserved Fund Balance Reappropriated	0970	57,759.59

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	139,422.41
Total Estimated Revenues to Fund Adopted Budget	0004	197,182.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	71,751.39

Budget Uses

Expenditure Budget	0002	71,751.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	71,751.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	71,751.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	71,751.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	37,378.41

Budget Uses

Expenditure Budget	0002	37,378.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21,355.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,355.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,022.45
District Tax Levy	1110	15,000.00
District Mills	999	3.01
Total Estimated Revenues to Fund Adopted Budget	0004	37,378.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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05 Carbon
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Submit ID: 0072-04601011

29 Flexibility Fund

Adopted Budget	0001	66,682.81

Budget Uses

Expenditure Budget	0002	66,682.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	55,353.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	55,353.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	11,329.18
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	66,682.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
05 Carbon

0072 Fromberg K-12

Submit ID: 0072-04601011

50 Debt Service Fund
K-12 GO Series 2013

Taxable Value		4,988,045.00
Adopted Budget	0001	118,875.00

Budget Uses

Expenditure Budget	0002	118,875.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,036.37
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,036.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	116,838.63
Jurisdiction Mills	999	23.42
Total Estimated Revenues to Fund Adopted Budget	0004	118,875.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	08/21/2013	06/30/2028	651,414.50	160,000.00	50,000.00	9,187.50	250.00
High School Bond	08/21/2013	06/30/2028	651,414.50	160,000.00	50,000.00	9,187.50	250.00
Total Bond Requirements							118,875.00
Total Debt Service Requirements						0002	118,875.00

61 Building Reserve Fund

Adopted Budget		0001	203,874.31

Budget Uses

Expenditure Budget		0002	203,874.31
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	161,114.31
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	161,114.31
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	26,745.27
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	16,014.73	
District Tax Levy		1110	16,014.73
District Mills		999	3.21
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.21
Total Estimated Revenues to Fund Adopted Budget		0004	203,874.31

Budget Report
FY 2025

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-21881482

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 123	N/A	3,363,704

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: LaVonna Pew

(Signature) (Date)

Chairperson, School Trustees: Therese Long

(Signature) (Date)

County Superintendent: Laurie Evans

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-21881482

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,169,438.28	117,453.80	10%	10.04%	2,480.79	857,667.01	309,290.48	91.93
10 Transportation	115,000.00	19,074.68	20%	16.59%	0.00	37,475.90	77,524.10	23.05
11 Bus Depreciation Reserve	273,667.17	0.00	N/A	0.00%	251,367.17	0.00	22,300.00	6.63
13 Tuition	46,743.00		N/A		35,575.92	0.00	11,167.08	3.32
14 Retirement	235,750.00	47,150.00	20%	20.00%	20,049.70	215,700.30		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,953.08	0.00	N/A	0.00%	2,088.46	864.62	0.00	0.00
29 Flexibility	133,802.41	0.00	N/A	0.00%	133,802.41	0.00	0.00	0.00
61 Building Reserve	79,126.23	0.00	N/A	0.00%	49,826.23	22,600.00	6,700.00	1.99
Total of All Funds	2,056,480.17	183,678.48			495,190.68	1,134,307.83	426,981.66	126.92

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-21881482

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	FRONTIER K-6	99 *
M1	FRONTIER 7-8	24 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	444,307.18
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	55,462.30
D.	At Risk Student	(I-D)	13,694.88
E.	Indian Education For All	(I-E)	3,029.49
F.	American Indian Achievement Gap	(I-F)	22,748.00
G.	Data For Achievement	(I-G)	2,900.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	29,957.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	6,141.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	12,315.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	130
B.	BASE Budget Limit	(II-B)	941,549.10
C.	Maximum Budget Limit	(II-C)	1,162,365.76
D.	Over-BASE Levy As Submitted on Budget	(II-D)	220,816.66
E.	Adopted Budget	(II-E)	1,162,365.76

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	937,412.76
H.	Maximum Budget Limit	(II-H)	1,157,867.13
I.	Highest Budget Without a Vote	(II-I)	1,169,438.28
J.	Highest Budget	(II-J)	1,169,438.28
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,169,438.28

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		116,943.83
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		509.97
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	509.97	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,480.79
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,480.79	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		119,934.59

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,169,438.28
1.	BASE Budget Limit	(V-A1)	937,412.76	
2.	Over-BASE Budget	(V-A2)	232,025.52	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		444,307.18
1.	Direct State Aid Paid By State	(V-B1)	444,307.18	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		55,462.30
D.	At Risk Student	(V-D)		13,694.88
E.	Indian Education For All	(V-E)		3,029.49
F.	American Indian Achievement Gap	(V-F)		22,748.00
G.	Data For Achievement	(V-G)		2,900.34
H.	Special Education Allowable Cost Payment	(V-H)		29,957.64
I.	Remaining Fund Balance Available	(V-I)		2,480.79
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,937.93
1.	Actual Non-Levy Revenue	(V-J1)	2,937.93	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		359,894.21
1.	State - Guaranteed Tax Base Aid	(V-L1)	282,629.25	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	77,264.96	
M.	**Subtotal of BASE Budget Revenue	(V-M)		937,412.76

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		232,025.52
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		232,025.52

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.95
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		68.98
1.	District Property Tax Levy Mills	(V-U1)	68.98	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		91.93

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,169,438.28

Budget Uses

Expenditure Budget	0002	1,169,438.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,480.79
Direct State Aid	3110	444,307.18
Quality Educator	3111	55,462.30
At Risk Student	3112	13,694.88
Indian Education For All	3113	3,029.49
American Indian Achievement Gap	3114	22,748.00
State Special Education Allowable Cost Payment to Districts	3115	29,957.64
Data For Achievement	3116	2,900.34
State - Guaranteed Tax Base Aid	3120	282,629.25

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	2,937.93
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	77,264.96		
Over-BASE Levy	1110(c)	232,025.52		
District Tax Levy			1110	309,290.48
Total Estimated Revenues to Fund Adopted Budget			0004	1,169,438.28
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	115,000.00

Budget Uses

Expenditure Budget	0002	115,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,069.00
Contingency	0006	3,406.90
Over-Schedule	0011	77,524.10
Fund Balance for Budget	TFS48	19,074.68
Operating Reserve	0961	19,074.68
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	18,737.95
State - On-Schedule Transportation Reimbursement	3210	18,737.95
District Tax Levy	1110	77,524.10
District Mills	999	23.05
Total Estimated Revenues to Fund Adopted Budget	0004	115,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-21881482

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	273,667.17

Budget Uses

Expenditure Budget	0002	273,667.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	251,367.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	251,367.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	22,300.00
District Mills	999	6.63
Total Estimated Revenues to Fund Adopted Budget	0004	273,667.17

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bluebird 2022	2021	111,500.00	33,450.00	22,300.00	22,300.00
77 Passanger w/storage	2016	81,421.98	122,132.97	N/A	NA
Bluebird	2014	80,000.00	120,000.00	N/A	NA
2011 Bluebird Propane-1BAKGC5H8BF280510	2010	87,500.00	131,250.00	N/A	NA
Total					22,300.00

13 Tuition Fund

Adopted Budget	0001	46,743.00

Budget Uses

Expenditure Budget	0002	46,743.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,575.92
Unreserved Fund Balance Reappropriated	0970	35,575.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,167.08
District Mills	999	3.32
Total Estimated Revenues to Fund Adopted Budget	0004	46,743.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-21881482

14 Retirement Fund

Adopted Budget	0001	235,750.00

Budget Uses

Expenditure Budget	0002	235,750.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	67,199.70
Operating Reserve	0961	47,150.00
Unreserved Fund Balance Reappropriated	0970	20,049.70

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	215,700.30
Total Estimated Revenues to Fund Adopted Budget	0004	235,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,953.08

Budget Uses

Expenditure Budget	0002	2,953.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,088.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,088.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	864.62
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,953.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	133,802.41

Budget Uses

Expenditure Budget	0002	133,802.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	133,802.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	133,802.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	133,802.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

43 Roosevelt

0774 Frontier Elem

Submit ID: 0774-21881482

61 Building Reserve Fund

Adopted Budget		0001	79,126.23

Budget Uses

Expenditure Budget		0002	79,126.23
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	49,826.23
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	49,826.23
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	22,600.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	6,700.00	
District Tax Levy		1110	6,700.00
District Mills		999	1.99
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.99
Total Estimated Revenues to Fund Adopted Budget		0004	79,126.23

Budget Report
FY 2025

51 Toole

0915 Galata Elem

Submit ID: 0915-11060864

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 4	N/A	3,159,020

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Debra Steinbacher

(Signature) (Date)

Chairperson, School Trustees: Mark Wigen

(Signature) (Date)

County Superintendent: Boyd Jackson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

51 Toole

0915 Galata Elem

Submit ID: 0915-11060864

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	90,767.50	1,227.53	10%	1.35%	0.00	42,264.25	48,503.25	15.36
10 Transportation	12,000.00	827.16	20%	6.89%	0.00	12,000.00	0.00	0.00
11 Bus Depreciation Reserve	34,526.12	0.00	N/A	0.00%	34,526.12	0.00	0.00	0.00
13 Tuition	5,100.82		N/A		5,100.82	0.00	0.00	0.00
14 Retirement	20,000.00	4,000.00	20%	20.00%	13,082.69	6,917.31		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	66.48	0.00	N/A	0.00%	0.00	66.48	0.00	0.00
29 Flexibility	20,139.17	0.00	N/A	0.00%	20,139.17	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	182,600.09	6,054.69			72,848.80	61,248.04	48,503.25	15.36

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

51 Toole

0915 Galata Elem

Submit ID: 0915-11060864

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GALATA K-8 4 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	37,632.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	2,528.06
E.	Indian Education For All	(I-E)	100.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	94.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,397.66
I.	State Special Education Related-Services Payment To Coop	(I-I)	105.88
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	88,355.39
C.	Maximum Budget Limit	(II-C)	108,879.69
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,644.61
E.	Adopted Budget	(II-E)	90,000.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	72,073.30
H.	Maximum Budget Limit	(II-H)	89,813.38
I.	Highest Budget Without a Vote	(II-I)	90,767.50
J.	Highest Budget	(II-J)	90,767.50
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	90,767.50

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,227.53
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,227.53

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		90,767.50
1.	BASE Budget Limit	(V-A1)	72,073.30	
2.	Over-BASE Budget	(V-A2)	18,694.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		37,632.84
1.	Direct State Aid Paid By State	(V-B1)	37,632.84	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		2,528.06
E.	Indian Education For All	(V-E)		100.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		94.32
H.	Special Education Allowable Cost Payment	(V-H)		1,397.66
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		511.37
1.	Actual Non-Levy Revenue	(V-J1)	511.37	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		29,809.05
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	29,809.05	
M.	**Subtotal of BASE Budget Revenue	(V-M)		72,073.30

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		18,694.20
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		18,694.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		9.44
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		5.92
1.	District Property Tax Levy Mills	(V-U1)	5.92	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		15.36

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

51 Toole

0915 Galata Elem

Submit ID: 0915-11060864

01 General Fund

Adopted Budget	0001	90,767.50

Budget Uses

Expenditure Budget	0002	90,767.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	37,632.84
Quality Educator	3111	0.00
At Risk Student	3112	2,528.06
Indian Education For All	3113	100.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,397.66
Data For Achievement	3116	94.32
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	511.37
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	29,809.05		
Over-BASE Levy	1110(c)	18,694.20		
District Tax Levy			1110	48,503.25
Total Estimated Revenues to Fund Adopted Budget			0004	90,767.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	10,478.80
Contingency	0006	1,047.88
Over-Schedule	0011	473.32
Fund Balance for Budget	TFS48	827.16
Operating Reserve	0961	827.16
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	1,313.20
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,923.46
State - On-Schedule Transportation Reimbursement	3210	5,763.34
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	34,526.12

Budget Uses

Expenditure Budget	0002	34,526.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	34,526.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,526.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	34,526.12

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Chevrolet Micro Bird 16 passenger 4 X 4 SRW w/belts	2019	71,000.00	9,000.00	14,200.00	0.00
2015 Chevrolet Microbird	2016	32,500.00	23,250.00	6,500.00	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	5,100.82

Budget Uses

Expenditure Budget	0002	5,100.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,100.82
Unreserved Fund Balance Reappropriated	0970	5,100.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,100.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,082.69
Operating Reserve	0961	4,000.00
Unreserved Fund Balance Reappropriated	0970	13,082.69

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,917.31
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	66.48

Budget Uses

Expenditure Budget	0002	66.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	66.48
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	66.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0915 Galata Elem

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29 Flexibility Fund

Adopted Budget	0001	20,139.17

Budget Uses

Expenditure Budget	0002	20,139.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,139.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,139.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,139.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

51 Toole

0915 Galata Elem

Submit ID: 0915-11060864

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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0364 Gallatin Gateway Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 152	N/A	15,773,906

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brittney Bateman

(Signature) (Date)

Chairperson, School Trustees: Mary Thurber

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
16 Gallatin
0364 Gallatin Gateway Elem

Submit ID: 0364-10383695

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,348,389.45	46,369.67	10%	3.44%	0.00	731,075.04	617,314.41	39.14
10 Transportation	19,273.32	3,504.24	20%	18.18%	53,180.35	0.00	0.00	0.00
11 Bus Depreciation Reserve	22,892.17	161,923.15	N/A	707.33%	0.00	0.00	22,892.17	1.45
13 Tuition	15,822.31		N/A		15,822.31	0.00	0.00	0.00
14 Retirement	226,600.00	45,320.00	20%	20.00%	34,338.45	192,261.55		
17 Adult Education	27,000.00	9,450.00	35%	35.00%	2,478.76	0.00	24,521.24	1.55
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	18,996.68	0.00	N/A	0.00%	0.00	996.68	18,000.00	1.14
29 Flexibility	12,061.06	0.00	N/A	0.00%	12,061.06	0.00	0.00	0.00
61 Building Reserve	92,490.00	70,813.04	N/A	76.56%	0.00	4,956.10	87,533.90	5.55
Total of All Funds	1,783,524.99	337,380.10			117,880.93	929,289.37	770,261.72	48.83

50 Debt Service Tax Jurisdiction								
1	0.00	0.00	20-9-438	0.00%	6,363.95	0.00	0.00	0.00

Budget Report
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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GALLATIN GATEWAY K-6	117 *
M1	GALLATIN GATEWAY 7-8	35 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	534,513.80
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	78,969.50
D.	At Risk Student	(I-D)	2,120.71
E.	Indian Education For All	(I-E)	3,743.76
F.	American Indian Achievement Gap	(I-F)	1,210.00
G.	Data For Achievement	(I-G)	3,584.16
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	22,395.03
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,464.54
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,813.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	159
B.	BASE Budget Limit	(II-B)	1,075,995.39
C.	Maximum Budget Limit	(II-C)	1,337,404.14
D.	Over-BASE Levy As Submitted on Budget	(II-D)	267,798.22
E.	Adopted Budget	(II-E)	1,343,793.61

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,080,591.23
H.	Maximum Budget Limit	(II-H)	1,337,663.03
I.	Highest Budget Without a Vote	(II-I)	1,348,389.45
J.	Highest Budget	(II-J)	1,366,960.63
K.	Highest Voted Amount	(II-K)	18,571.18
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,348,389.45

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		46,369.67
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		46,369.67

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,348,389.45
1.	BASE Budget Limit	(V-A1)	1,080,591.23	
2.	Over-BASE Budget	(V-A2)	267,798.22	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		534,513.80
1.	Direct State Aid Paid By State	(V-B1)	534,513.80	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		78,969.50
D.	At Risk Student	(V-D)		2,120.71
E.	Indian Education For All	(V-E)		3,743.76
F.	American Indian Achievement Gap	(V-F)		1,210.00
G.	Data For Achievement	(V-G)		3,584.16
H.	Special Education Allowable Cost Payment	(V-H)		22,395.03
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		42.00
1.	Actual Non-Levy Revenue	(V-J1)	42.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		434,012.27
1.	State - Guaranteed Tax Base Aid	(V-L1)	84,496.08	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	349,516.19	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,080,591.23

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		267,798.22
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		267,798.22

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.16
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		16.98
1.	District Property Tax Levy Mills	(V-U1)	16.98	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		39.14

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	1,348,389.45

Budget Uses

Expenditure Budget	0002	1,348,389.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	534,513.80
Quality Educator	3111	78,969.50
At Risk Student	3112	2,120.71
Indian Education For All	3113	3,743.76
American Indian Achievement Gap	3114	1,210.00
State Special Education Allowable Cost Payment to Districts	3115	22,395.03
Data For Achievement	3116	3,584.16
State - Guaranteed Tax Base Aid	3120	84,496.08

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	22.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	20.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	349,516.19		
Over-BASE Levy	1110(c)	267,798.22		
District Tax Levy			1110	617,314.41
Total Estimated Revenues to Fund Adopted Budget			0004	1,348,389.45
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	19,273.32

Budget Uses

Expenditure Budget	0002	19,273.32
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	17,521.20
Contingency	0006	1,752.12
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	56,684.59
Operating Reserve	0961	3,504.24
Unreserved Fund Balance Reappropriated	0970	53,180.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,273.32
Estimated Revenues Exceeding Adopted Budget	0004a	33,907.03

Budget Report
FY 2025

16 Gallatin

Submit ID: 0364-10383695

0364 Gallatin Gateway Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	22,892.17

Budget Uses

Expenditure Budget	0002	22,892.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	161,923.15
Operating Reserve	0961	161,923.15
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	22,892.17
District Mills	999	1.45
Total Estimated Revenues to Fund Adopted Budget	0004	22,892.17

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 ICRP (International)	2020	80,810.87	80,810.85	16,162.17	16,162.17
2018 BLUE BIRD	2017	67,300.00	94,220.00	13,460.00	6,730.00
Total					22,892.17

Budget Report
FY 2025

16 Gallatin

Submit ID: 0364-10383695

0364 Gallatin Gateway Elem

13 Tuition Fund

Adopted Budget	0001	15,822.31

Budget Uses

Expenditure Budget	0002	15,822.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,822.31
Unreserved Fund Balance Reappropriated	0970	15,822.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,822.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

16 Gallatin

Submit ID: 0364-10383695

0364 Gallatin Gateway Elem

14 Retirement Fund

Adopted Budget	0001	226,600.00

Budget Uses

Expenditure Budget	0002	226,600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	79,658.45
Operating Reserve	0961	45,320.00
Unreserved Fund Balance Reappropriated	0970	34,338.45

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	192,261.55
Total Estimated Revenues to Fund Adopted Budget	0004	226,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	27,000.00

Budget Uses

Expenditure Budget	0002	27,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,928.76
Operating Reserve	0961	9,450.00
Unreserved Fund Balance Reappropriated	0970	2,478.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	24,521.24
District Mills	999	1.55
Total Estimated Revenues to Fund Adopted Budget	0004	27,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	18,996.68

Budget Uses

Expenditure Budget	0002	18,996.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	996.68
District Tax Levy	1110	18,000.00
District Mills	999	1.14
Total Estimated Revenues to Fund Adopted Budget	0004	18,996.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

16 Gallatin

Submit ID: 0364-10383695

0364 Gallatin Gateway Elem

29 Flexibility Fund

Adopted Budget	0001	12,061.06

Budget Uses

Expenditure Budget	0002	12,061.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,061.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,061.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,061.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

16 Gallatin

Submit ID: 0364-10383695

0364 Gallatin Gateway Elem

50 Debt Service Fund

1

Taxable Value		15,607,659.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,363.95
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,363.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	6,363.95

Budget Report
FY 2025

16 Gallatin

Submit ID: 0364-10383695

0364 Gallatin Gateway Elem

61 Building Reserve Fund

Adopted Budget		0001	92,490.00

Budget Uses

Expenditure Budget		0002	92,490.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	70,813.04
Operating Reserve		0961	70,813.04
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	4,956.10
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	60,000.00	
Building Reserve Permissive Levy	1110(b)	27,533.90	
District Tax Levy		1110	87,533.90
District Mills		999	5.55
Building Reserve Voted Mills		0134	3.80
Building Reserve Permissive Mills		0135	1.75
Total Estimated Revenues to Fund Adopted Budget		0004	92,490.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	300,000.00	5	612	120,000.00	60,000.00	60,000.00
Total						60,000.00

Budget Report
FY 2025

34 Park

0614 Gardiner Elem

Submit ID: 0614-28361108

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 94	N/A	10,638,499

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Judy Dill

(Signature) (Date)

Chairperson, School Trustees: Pat Baltzley

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
34 Park
0614 Gardiner Elem

Submit ID: 0614-28361108

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,054,144.85	97,800.95	10%	9.28%	0.00	898,483.73	155,661.12	14.63
10 Transportation	167,140.00	33,428.00	20%	20.00%	8,540.86	50,559.78	108,039.36	10.16
11 Bus Depreciation Reserve	383,649.81	0.00	N/A	0.00%	310,031.29	0.00	73,618.52	6.92
13 Tuition	20,715.97		N/A		20,715.97	0.00	0.00	0.00
14 Retirement	170,000.00	34,000.00	20%	20.00%	35,103.10	134,896.90		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	50,534.41	0.00	N/A	0.00%	49,873.78	660.63	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	76,306.01	0.00	N/A	0.00%	50,746.01	4,990.08	20,569.92	1.93
Total of All Funds	1,922,491.05	165,228.95			475,011.01	1,089,591.12	357,888.92	33.64

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

34 Park

0614 Gardiner Elem

Submit ID: 0614-28361108

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GARDINER K-6	67 *
M1	GARDINER 7-8	27 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	365,139.68
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	33,644.68
D.	At Risk Student	(I-D)	1,447.63
E.	Indian Education For All	(I-E)	2,315.22
F.	American Indian Achievement Gap	(I-F)	484.00
G.	Data For Achievement	(I-G)	2,216.52
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	14,771.19
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,923.42
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,924.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	96
B.	BASE Budget Limit	(II-B)	708,792.26
C.	Maximum Budget Limit	(II-C)	881,097.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,047,656.92

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	716,250.92
H.	Maximum Budget Limit	(II-H)	891,441.15
I.	Highest Budget Without a Vote	(II-I)	1,054,144.85
J.	Highest Budget	(II-J)	1,054,144.85
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,054,144.85

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		97,800.95
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		97,800.95

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,054,144.85
1.	BASE Budget Limit	(V-A1)	716,250.92	
2.	Over-BASE Budget	(V-A2)	337,893.93	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		365,139.68
1.	Direct State Aid Paid By State	(V-B1)	365,139.68	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		33,644.68
D.	At Risk Student	(V-D)		1,447.63
E.	Indian Education For All	(V-E)		2,315.22
F.	American Indian Achievement Gap	(V-F)		484.00
G.	Data For Achievement	(V-G)		2,216.52
H.	Special Education Allowable Cost Payment	(V-H)		14,771.19
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		316.69
1.	Actual Non-Levy Revenue	(V-J1)	316.69	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		183,809.24
1.	State - Guaranteed Tax Base Aid	(V-L1)	28,148.12	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	155,661.12	
M.	**Subtotal of BASE Budget Revenue	(V-M)		604,144.85

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		450,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	450,000.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		450,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		14.63
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		14.63

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025
34 Park
0614 Gardiner Elem

Submit ID: 0614-28361108

01 General Fund

Adopted Budget	0001	1,054,144.85

Budget Uses

Expenditure Budget	0002	1,054,144.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	365,139.68
Quality Educator	3111	33,644.68
At Risk Student	3112	1,447.63
Indian Education For All	3113	2,315.22
American Indian Achievement Gap	3114	484.00
State Special Education Allowable Cost Payment to Districts	3115	14,771.19
Data For Achievement	3116	2,216.52
State - Guaranteed Tax Base Aid	3120	28,148.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	316.69
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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34 Park
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	450,000.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	155,661.12		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	155,661.12
Total Estimated Revenues to Fund Adopted Budget			0004	1,054,144.85
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	167,140.00

Budget Uses

Expenditure Budget	0002	167,140.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	13,108.89
Contingency	0006	1,310.89
Over-Schedule	0011	152,720.22
Fund Balance for Budget	TFS48	41,968.86
Operating Reserve	0961	33,428.00
Unreserved Fund Balance Reappropriated	0970	8,540.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	36,140.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,209.89
State - On-Schedule Transportation Reimbursement	3210	7,209.89
District Tax Levy	1110	108,039.36
District Mills	999	10.16
Total Estimated Revenues to Fund Adopted Budget	0004	167,140.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	383,649.81

Budget Uses

Expenditure Budget	0002	383,649.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	310,031.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	310,031.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	73,618.52
District Mills	999	6.92
Total Estimated Revenues to Fund Adopted Budget	0004	383,649.81

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 MCI Coach	2024	242,812.80	0.00	48,562.56	17,672.96
2018 Bluebird Vision - Mammoth Bus Route "FY23 Flood"	2023	52,992.00	0.00	10,598.40	10,598.40
2020 Route Bus (Mammoth) 4UZABRFC7LCLW7321	2019	63,703.80	586.60	12,740.76	12,740.76
2020 Route Bus (Valley) 4UZABRFC5LCLW7320	2019	63,703.80	28,595.48	12,740.76	12,740.76
2020 Thomas Activities Bus 4UZABRFC6LCLL3418	2019	99,328.20	98,444.00	19,865.64	19,865.64
2007 MCI J4500 MOTOR COACH	2016	54,000.00	81,000.00	N/A	NA
Chevy Collins, Grand Bantum 20 Passenger	2012	50,000.00	75,000.00	N/A	NA
Ic Corporation, 72 passenger Mammoth	2012	59,870.78	89,806.17	N/A	NA
2012 ICCO VALLEY RTE BUS	2011	59,184.43	88,776.65	N/A	NA
YELLOW ACTIVITY BUS	2011	58,717.08	88,075.62	N/A	NA
2005 Bluebird 84 passenger	2005	41,750.00	62,625.00	N/A	NA
4UZ6CFAC6WC921042	1998	57,448.00	86,172.00	N/A	NA
Total					73,618.52

13 Tuition Fund

Adopted Budget	0001	20,715.97

Budget Uses

Expenditure Budget	0002	20,715.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,715.97
Unreserved Fund Balance Reappropriated	0970	20,715.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,715.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
34 Park

0614 Gardiner Elem

Submit ID: 0614-28361108

14 Retirement Fund

Adopted Budget	0001	170,000.00

Budget Uses

Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,103.10
Operating Reserve	0961	34,000.00
Unreserved Fund Balance Reappropriated	0970	35,103.10

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	134,896.90
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	50,534.41

Budget Uses

Expenditure Budget	0002	50,534.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	49,873.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49,873.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	660.63
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,534.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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34 Park

0614 Gardiner Elem

Submit ID: 0614-28361108

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

34 Park

0614 Gardiner Elem

Submit ID: 0614-28361108

61 Building Reserve Fund

Adopted Budget		0001	76,306.01

Budget Uses

Expenditure Budget		0002	76,306.01
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	50,746.01
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	50,746.01
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	4,990.08
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,569.92	
District Tax Levy		1110	20,569.92
District Mills		999	1.93
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.93
Total Estimated Revenues to Fund Adopted Budget		0004	76,306.01

Budget Report
FY 2025

34 Park

1191 Gardiner H S

Submit ID: 1191-55338892

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	54	14,099,960

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Judy Dill

(Signature) (Date)

Chairperson, School Trustees: Pat Baltzley

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

34 Park

1191 Gardiner H S

Submit ID: 1191-55338892

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,021,233.66	103,024.66	10%	10.09%	49,571.65	679,000.99	292,661.02	20.76
10 Transportation	119,851.00	23,970.20	20%	20.00%	8,496.27	26,106.17	85,248.56	6.05
11 Bus Depreciation Reserve	280,828.83	0.00	N/A	0.00%	220,450.73	0.00	60,378.10	4.28
13 Tuition	40,000.00		N/A		34,145.65	0.00	5,854.35	0.42
14 Retirement	150,000.00	30,000.00	20%	20.00%	32,764.90	117,235.10		
17 Adult Education	22,457.12	0.00	35%	0.00%	22,457.12	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	51,324.24	0.00	N/A	0.00%	20,700.59	623.65	30,000.00	2.13
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	76,812.93	0.00	N/A	0.00%	55,432.93	8,792.11	12,587.89	0.89
Total of All Funds	1,762,507.78	156,994.86			444,019.84	831,758.02	486,729.92	34.53

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

34 Park

1191 Gardiner H S

Submit ID: 1191-55338892

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 GARDINER HS 9-12 54 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	352,737.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	16,748.88
D.	At Risk Student	(I-D)	598.09
E.	Indian Education For All	(I-E)	1,330.02
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	1,273.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,851.44
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,699.94
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,500.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	58
B.	BASE Budget Limit	(II-B)	686,529.96
C.	Maximum Budget Limit	(II-C)	856,187.19
D.	Over-BASE Levy As Submitted on Budget	(II-D)	179,503.67
E.	Adopted Budget	(II-E)	1,016,341.63

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	676,161.50
H.	Maximum Budget Limit	(II-H)	845,716.63
I.	Highest Budget Without a Vote	(II-I)	1,021,233.66
J.	Highest Budget	(II-J)	1,021,233.66
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,021,233.66

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		102,123.37
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		901.29
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	901.29	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		49,571.65
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	49,571.65	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		152,596.31

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,021,233.66
	1. BASE Budget Limit	(V-A1)	676,161.50	
	2. Over-BASE Budget	(V-A2)	345,072.16	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		352,737.31
	1. Direct State Aid Paid By State	(V-B1)	352,737.31	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		16,748.88
D.	At Risk Student	(V-D)		598.09
E.	Indian Education For All	(V-E)		1,330.02
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		1,273.32
H.	Special Education Allowable Cost Payment	(V-H)		16,851.44
I.	Remaining Fund Balance Available	(V-I)		49,571.65
J.	Non-Levy Revenue and Funding Sources	(V-J)		224.93
	1. Actual Non-Levy Revenue	(V-J1)	224.93	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		236,583.86
	1. State - Guaranteed Tax Base Aid	(V-L1)	88,995.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	147,588.86	
M.	**Subtotal of BASE Budget Revenue	(V-M)		676,161.50

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		200,000.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	200,000.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		145,072.16
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		345,072.16

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		10.47
U.	Over-BASE Mills	(V-U)		10.29
1.	District Property Tax Levy Mills	(V-U1)	10.29	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		20.76

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

34 Park

1191 Gardiner H S

Submit ID: 1191-55338892

01 General Fund

Adopted Budget	0001	1,021,233.66

Budget Uses

Expenditure Budget	0002	1,021,233.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	49,571.65
Direct State Aid	3110	352,737.31
Quality Educator	3111	16,748.88
At Risk Student	3112	598.09
Indian Education For All	3113	1,330.02
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	16,851.44
Data For Achievement	3116	1,273.32
State - Guaranteed Tax Base Aid	3120	88,995.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	224.93
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	200,000.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	147,588.86		
Over-BASE Levy	1110(c)	145,072.16		
District Tax Levy			1110	292,661.02
Total Estimated Revenues to Fund Adopted Budget			0004	1,021,233.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	119,851.00

Budget Uses

Expenditure Budget	0002	119,851.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,322.88
Contingency	0006	932.29
Over-Schedule	0011	109,595.83
Fund Balance for Budget	TFS48	32,466.47
Operating Reserve	0961	23,970.20
Unreserved Fund Balance Reappropriated	0970	8,496.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	15,851.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,127.58
State - On-Schedule Transportation Reimbursement	3210	5,127.59
District Tax Levy	1110	85,248.56
District Mills	999	6.05
Total Estimated Revenues to Fund Adopted Budget	0004	119,851.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

34 Park

1191 Gardiner H S

Submit ID: 1191-55338892

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	280,828.83

Budget Uses

Expenditure Budget	0002	280,828.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	220,450.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	220,450.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	60,378.10
District Mills	999	4.28
Total Estimated Revenues to Fund Adopted Budget	0004	280,828.83

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 MCI Coach	2024	364,219.20	0.00	72,843.84	23,081.06
2018 Bluebird Vision - Mammoth Bus Route "FY23 Flood"	2023	35,328.00	0.00	7,065.60	7,065.60
2020 Thomas Activities Bus 4UZABRFC6LCLL3418	2019	66,218.80	66,218.80	13,243.76	13,243.76
2020 Thomas Route Bus (Mammoth) 4UZABRFC7LCLW7321	2019	42,469.20	26,801.28	8,493.84	8,493.84
2020 Thomas Route Bus (Valley) 4UZABRFC5LCLW7320	2019	42,469.20	8,100.00	8,493.84	8,493.84
2007 MCI J4500 MOTOR COACH	2016	81,000.00	121,500.00	N/A	NA
CHEVY COLLINS GRAND BANTUM 20 PASSENGER	2012	21,820.00	32,730.00	N/A	NA
ICCO 72 Passenger Mammoth	2012	59,870.78	89,806.17	N/A	NA
2010 ICCU YELLOW ACTIVITY BUS	2011	58,717.08	88,075.62	N/A	NA
2012 ICCO VALLEY RTE BUS	2011	59,184.43	88,776.65	N/A	NA
Total					60,378.10

Budget Report
FY 2025
34 Park
1191 Gardiner H S

Submit ID: 1191-55338892

13 Tuition Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,145.65
Unreserved Fund Balance Reappropriated	0970	34,145.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,854.35
District Mills	999	0.42
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

34 Park

1191 Gardiner H S

Submit ID: 1191-55338892

14 Retirement Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	62,764.90
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	32,764.90

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	117,235.10
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
34 Park

1191 Gardiner H S

Submit ID: 1191-55338892

17 Adult Education Fund

Adopted Budget	0001	22,457.12

Budget Uses

Expenditure Budget	0002	22,457.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,457.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,457.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,457.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	51,324.24

Budget Uses

Expenditure Budget	0002	51,324.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	20,700.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,700.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	623.65
District Tax Levy	1110	30,000.00
District Mills	999	2.13
Total Estimated Revenues to Fund Adopted Budget	0004	51,324.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

34 Park

1191 Gardiner H S

Submit ID: 1191-55338892

61 Building Reserve Fund

Adopted Budget		0001	76,812.93

Budget Uses

Expenditure Budget		0002	76,812.93
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	55,432.93
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	55,432.93
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	8,792.11
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,587.89	
District Tax Levy		1110	12,587.89
District Mills		999	0.89
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.89
Total Estimated Revenues to Fund Adopted Budget		0004	76,812.93

Budget Report
FY 2025

17 Garfield

Submit ID: 0378-03902691

0378 Garfield County H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	60	8,566,037

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Anna Guesanburu

(Signature) (Date)

Chairperson, School Trustees: Harold Erlenbusch

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
17 Garfield

Submit ID: 0378-03902691

0378 Garfield County H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	889,801.08	32,299.84	10%	3.63%	0.00	600,611.31	289,189.77	33.75
10 Transportation	310,750.00	62,150.00	20%	20.00%	15,337.37	150,562.72	144,849.91	16.91
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	99,550.00	19,910.00	20%	20.00%	42,909.50	56,640.50		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,414.26	0.00	N/A	0.00%	2,752.13	662.13	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	162,604.33	0.00	N/A	0.00%	141,334.33	13,200.00	8,070.00	0.94
Total of All Funds	1,466,119.67	114,359.84			202,333.33	821,676.66	442,109.68	51.60

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

17 Garfield

Submit ID: 0378-03902691

0378 Garfield County H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 GARFIELD CO HS 9-12 60

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	374,318.69
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	29,145.26
D.	At Risk Student	(I-D)	1,059.77
E.	Indian Education For All	(I-E)	1,477.80
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	1,414.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,529.80
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,176.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,130.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	57
B.	BASE Budget Limit	(II-B)	677,054.97
C.	Maximum Budget Limit	(II-C)	841,753.10
D.	Over-BASE Levy As Submitted on Budget	(II-D)	187,088.30
E.	Adopted Budget	(II-E)	864,143.27

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	717,873.51
H.	Maximum Budget Limit	(II-H)	889,801.08
I.	Highest Budget Without a Vote	(II-I)	889,801.08
J.	Highest Budget	(II-J)	889,801.08
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	889,801.08

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		32,299.84
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		32,299.84

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		889,801.08
1.	BASE Budget Limit	(V-A1)	717,873.51	
2.	Over-BASE Budget	(V-A2)	171,927.57	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		374,318.69
1.	Direct State Aid Paid By State	(V-B1)	374,318.69	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		29,145.26
D.	At Risk Student	(V-D)		1,059.77
E.	Indian Education For All	(V-E)		1,477.80
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		1,414.80
H.	Special Education Allowable Cost Payment	(V-H)		9,529.80
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,804.79
1.	Actual Non-Levy Revenue	(V-J1)	3,804.79	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		296,880.60
1.	State - Guaranteed Tax Base Aid	(V-L1)	179,618.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	117,262.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		717,873.51

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		171,927.57
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		171,927.57

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.68
U.	Over-BASE Mills	(V-U)		20.07
1.	District Property Tax Levy Mills	(V-U1)	20.07	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		33.75

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025
17 Garfield

Submit ID: 0378-03902691

0378 Garfield County H S

01 General Fund

Adopted Budget	0001	889,801.08

Budget Uses

Expenditure Budget	0002	889,801.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	374,318.69
Quality Educator	3111	29,145.26
At Risk Student	3112	1,059.77
Indian Education For All	3113	1,477.80
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	9,529.80
Data For Achievement	3116	1,414.80
State - Guaranteed Tax Base Aid	3120	179,618.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,804.79
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	117,262.20		
Over-BASE Levy	1110(c)	171,927.57		
District Tax Levy			1110	289,189.77
Total Estimated Revenues to Fund Adopted Budget			0004	889,801.08
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	310,750.00

Budget Uses

Expenditure Budget	0002	310,750.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	136,875.20
Contingency	0006	13,687.52
Over-Schedule	0011	160,187.28
Fund Balance for Budget	TFS48	77,487.37
Operating Reserve	0961	62,150.00
Unreserved Fund Balance Reappropriated	0970	15,337.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	75,281.36
State - On-Schedule Transportation Reimbursement	3210	75,281.36
District Tax Levy	1110	144,849.91
District Mills	999	16.91
Total Estimated Revenues to Fund Adopted Budget	0004	310,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
17 Garfield
0378 Garfield County H S

Submit ID: 0378-03902691

14 Retirement Fund

Adopted Budget	0001	99,550.00

Budget Uses

Expenditure Budget	0002	99,550.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	62,819.50
Operating Reserve	0961	19,910.00
Unreserved Fund Balance Reappropriated	0970	42,909.50

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	56,640.50
Total Estimated Revenues to Fund Adopted Budget	0004	99,550.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
17 Garfield
0378 Garfield County H S

Submit ID: 0378-03902691

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
17 Garfield

Submit ID: 0378-03902691

0378 Garfield County H S

28 Technology Fund

Adopted Budget	0001	3,414.26

Budget Uses

Expenditure Budget	0002	3,414.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,752.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,752.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	662.13
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,414.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
17 Garfield

Submit ID: 0378-03902691

0378 Garfield County H S

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

17 Garfield

Submit ID: 0378-03902691

0378 Garfield County H S

61 Building Reserve Fund

Adopted Budget		0001	162,604.33

Budget Uses

Expenditure Budget		0002	162,604.33
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	141,334.33
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	141,334.33
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,200.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,070.00	
District Tax Levy		1110	8,070.00
District Mills		999	0.94
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.94
Total Estimated Revenues to Fund Adopted Budget		0004	162,604.33

Budget Report
FY 2025

39 Powell

0718 Garrison Elem

Submit ID: 0718-93264255

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	18	N/A	1,835,875

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Mandi Montgomery

(Signature) (Date)

Chairperson, School Trustees: Robert Barce

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

39 Powell

0718 Garrison Elem

Submit ID: 0718-93264255

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	206,259.04	21,411.99	10%	10.38%	712.34	122,231.50	83,315.20	45.39
10 Transportation	17,000.00	3,400.00	20%	20.00%	2,806.49	3,474.63	10,718.88	5.84
11 Bus Depreciation Reserve	65,832.90	0.00	N/A	0.00%	65,832.90	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	23,000.00	4,600.00	20%	20.00%	4,278.52	18,721.48		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,295.53	0.00	N/A	0.00%	6,144.79	150.74	0.00	0.00
29 Flexibility	17,872.52	0.00	N/A	0.00%	17,872.52	0.00	0.00	0.00
61 Building Reserve	36,391.90	0.00	N/A	0.00%	19,411.90	13,584.00	3,396.00	1.85
Total of All Funds	372,651.89	29,411.99			117,059.46	158,162.35	97,430.08	53.08

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

39 Powell

0718 Garrison Elem

Submit ID: 0718-93264255

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GARRISON K-6 18

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	77,088.90
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,673.00
D.	At Risk Student	(I-D)	729.42
E.	Indian Education For All	(I-E)	443.34
F.	American Indian Achievement Gap	(I-F)	1,694.00
G.	Data For Achievement	(I-G)	424.44
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,941.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	952.92
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,144.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	18
B.	BASE Budget Limit	(II-B)	157,462.22
C.	Maximum Budget Limit	(II-C)	198,946.10
D.	Over-BASE Levy As Submitted on Budget	(II-D)	38,370.90
E.	Adopted Budget	(II-E)	195,833.12

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	163,430.55
H.	Maximum Budget Limit	(II-H)	206,259.04
I.	Highest Budget Without a Vote	(II-I)	201,801.45
J.	Highest Budget	(II-J)	206,259.04
K.	Highest Voted Amount	(II-K)	4,457.59
L.	Amount Approved on Ballot by Voters	(II-L)	4,457.59
M.	Adopted Budget	(II-M)	206,259.04

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		20,625.90
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		786.09
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	786.09	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		712.34
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	712.34	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		22,124.33

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		206,259.04
1.	BASE Budget Limit	(V-A1)	163,430.55	
2.	Over-BASE Budget	(V-A2)	42,828.49	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		77,088.90
1.	Direct State Aid Paid By State	(V-B1)	77,088.90	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,673.00
D.	At Risk Student	(V-D)		729.42
E.	Indian Education For All	(V-E)		443.34
F.	American Indian Achievement Gap	(V-F)		1,694.00
G.	Data For Achievement	(V-G)		424.44
H.	Special Education Allowable Cost Payment	(V-H)		12,941.76
I.	Remaining Fund Balance Available	(V-I)		712.34
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		65,723.35
1.	State - Guaranteed Tax Base Aid	(V-L1)	25,236.64	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	40,486.71	
M.	**Subtotal of BASE Budget Revenue	(V-M)		163,430.55

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		42,828.49
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		42,828.49

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.06
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		23.33
1.	District Property Tax Levy Mills	(V-U1)	23.33	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		45.39

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

39 Powell

0718 Garrison Elem

Submit ID: 0718-93264255

01 General Fund

Adopted Budget	0001	206,259.04

Budget Uses

Expenditure Budget	0002	206,259.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	712.34
Direct State Aid	3110	77,088.90
Quality Educator	3111	3,673.00
At Risk Student	3112	729.42
Indian Education For All	3113	443.34
American Indian Achievement Gap	3114	1,694.00
State Special Education Allowable Cost Payment to Districts	3115	12,941.76
Data For Achievement	3116	424.44
State - Guaranteed Tax Base Aid	3120	25,236.64

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	40,486.71		
Over-BASE Levy	1110(c)	42,828.49		
District Tax Levy			1110	83,315.20
Total Estimated Revenues to Fund Adopted Budget			0004	206,259.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	3,158.75
Contingency	0006	315.88
Over-Schedule	0011	13,525.37
Fund Balance for Budget	TFS48	6,206.49
Operating Reserve	0961	3,400.00
Unreserved Fund Balance Reappropriated	0970	2,806.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,737.31
State - On-Schedule Transportation Reimbursement	3210	1,737.32
District Tax Levy	1110	10,718.88
District Mills	999	5.84
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	65,832.90

Budget Uses

Expenditure Budget	0002	65,832.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	65,832.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	65,832.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	65,832.90

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Midbus	2005	40,911.00	61,366.50	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	23,000.00

Budget Uses

Expenditure Budget	0002	23,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,878.52
Operating Reserve	0961	4,600.00
Unreserved Fund Balance Reappropriated	0970	4,278.52

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	18,721.48
Total Estimated Revenues to Fund Adopted Budget	0004	23,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,295.53

Budget Uses

Expenditure Budget	0002	6,295.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,144.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,144.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	150.74
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,295.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	17,872.52

Budget Uses

Expenditure Budget	0002	17,872.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,872.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,872.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,872.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

39 Powell

0718 Garrison Elem

Submit ID: 0718-93264255

61 Building Reserve Fund

Adopted Budget		0001	36,391.90

Budget Uses

Expenditure Budget		0002	36,391.90
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	19,411.90
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	19,411.90
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,584.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,396.00	
District Tax Levy		1110	3,396.00
District Mills		999	1.85
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.85
Total Estimated Revenues to Fund Adopted Budget		0004	36,391.90

Budget Report
FY 2025

08 Chouteau

0154 Geraldine K-12

Submit ID: 0154-86813377

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	52	16	9,835,745

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brigette Clark

(Signature) (Date)

Chairperson, School Trustees: Justin Roudebush

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
08 Chouteau
0154 Geraldine K-12

Submit ID: 0154-86813377

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,325,653.93	130,786.84	10%	9.87%	0.00	555,333.54	770,320.39	78.32
10 Transportation	111,682.86	19,058.97	20%	17.07%	0.00	28,794.15	82,888.71	8.43
11 Bus Depreciation Reserve	311,582.39	0.00	N/A	0.00%	247,815.69	0.00	63,766.70	6.48
13 Tuition	346.78		N/A		346.78	0.00	0.00	0.00
14 Retirement	150,991.13	30,198.23	20%	20.00%	1,932.88	149,058.25		
17 Adult Education	4,147.93	0.00	35%	0.00%	4,147.93	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	75,903.24	0.00	N/A	0.00%	93.41	809.83	75,000.00	7.63
29 Flexibility	1,908.91	0.00	N/A	0.00%	1,908.91	0.00	0.00	0.00
61 Building Reserve	188,154.10	0.00	N/A	0.00%	151,774.10	10,725.30	25,654.70	2.61
Total of All Funds	2,170,371.27	180,044.04			408,019.70	744,721.07	1,017,630.50	103.47

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

08 Chouteau

0154 Geraldine K-12

Submit ID: 0154-86813377

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GERALDINE EL K-8	39
M1	GERALDINE MS 7-8	13
H1	GERALDINE HS 9-12	16

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	451,728.73
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	45,618.66
D.	At Risk Student	(I-D)	3,847.07
E.	Indian Education For All	(I-E)	1,674.84
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	1,603.44
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,800.44
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,599.92
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	2,844.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	58
B.	BASE Budget Limit	(II-B)	791,799.08
C.	Maximum Budget Limit	(II-C)	981,547.97
D.	Over-BASE Levy As Submitted on Budget	(II-D)	484,992.71
E.	Adopted Budget	(II-E)	1,276,791.79

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	878,009.64
H.	Maximum Budget Limit	(II-H)	1,088,765.61
I.	Highest Budget Without a Vote	(II-I)	1,325,653.93
J.	Highest Budget	(II-J)	1,325,653.93
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,325,653.93

Budget Report
FY 2025

08 Chouteau

0154 Geraldine K-12

Submit ID: 0154-86813377

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			130,786.84
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			130,786.84

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	8,259.16	2,541.28	10,800.44
B.	Special Education RSBG to Coop	2,752.88	847.04	3,599.92
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	4,404.82	1,355.33	5,760.14

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	350,760.80	129,140.00	479,900.80
		527,651.80	482,927.00	1,010,578.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	186,261.09	170,473.23	356,734.32
H.	Special Education in BASE@40%	4,404.82	1,355.33	5,760.14
I.	Subsidized BASE Amount	190,665.91	171,828.56	362,494.46
J.	Subsidized BASE Ratio	53%	47%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,325,653.93
	1. BASE Budget Limit	(V-A1)	878,009.64	
	2. Over-BASE Budget	(V-A2)	447,644.29	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		451,728.73
	1. Direct State Aid Paid By State	(V-B1)	451,728.73	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		45,618.66
D.	At Risk Student	(V-D)		3,847.07
E.	Indian Education For All	(V-E)		1,674.84
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		1,603.44

H.	Special Education Allowable Cost Payment	(V-H)		10,800.44
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,794.08
1.	Actual Non-Levy Revenue	(V-J1)	1,794.08	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		360,700.38
1.	State - Guaranteed Tax Base Aid	(V-L1)	38,024.28	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	322,676.10	
M.	**Subtotal of BASE Budget Revenue	(V-M)		878,009.64

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		447,644.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		447,644.29

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.44
T.	BASE Mills - High School	(V-T)		13.37
U.	Over-BASE Mills	(V-U)		45.51
1.	District Property Tax Levy Mills	(V-U1)	45.51	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		78.32

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

08 Chouteau

0154 Geraldine K-12

Submit ID: 0154-86813377

01 General Fund

Adopted Budget	0001	1,325,653.93

Budget Uses

Expenditure Budget	0002	1,325,653.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	451,728.73
Quality Educator	3111	45,618.66
At Risk Student	3112	3,847.07
Indian Education For All	3113	1,674.84
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	10,800.44
Data For Achievement	3116	1,603.44
State - Guaranteed Tax Base Aid	3120	38,024.28

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,794.08
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	322,676.10		
Over-BASE Levy	1110(c)	447,644.29		
District Tax Levy			1110	770,320.39
Total Estimated Revenues to Fund Adopted Budget			0004	1,325,653.93
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	111,682.86

Budget Uses

Expenditure Budget	0002	111,682.86
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	26,176.50
Contingency	0006	2,617.65
Over-Schedule	0011	82,888.71
Fund Balance for Budget	TFS48	19,058.97
Operating Reserve	0961	19,058.97
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,397.07
State - On-Schedule Transportation Reimbursement	3210	14,397.08
District Tax Levy	1110	82,888.71
District Mills	999	8.43
Total Estimated Revenues to Fund Adopted Budget	0004	111,682.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

08 Chouteau

0154 Geraldine K-12

Submit ID: 0154-86813377

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	311,582.39

Budget Uses

Expenditure Budget	0002	311,582.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	247,815.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	247,815.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	63,766.70
District Mills	999	6.48
Total Estimated Revenues to Fund Adopted Budget	0004	311,582.39

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 FORD EXPEDITIOIN	2023	59,000.00	11,800.00	11,800.00	11,800.00
FORD EXPEDITION	2020	49,139.80	14,741.96	9,827.96	9,827.96
2016 BLUE BIRD	2015	160,000.00	117,333.34	32,000.00	32,000.00
2013 MICRO BIRD	2013	49,500.00	49,500.00	9,900.00	9,900.00
2010 THOMAS - 6207	2010	59,116.00	88,674.00	N/A	NA
2010 THOMAS - 6207 From Elementary	2010	31,832.00	47,509.26	6,366.40	238.74
2002 FREIGHTLINER - 7472	2002	21,076.64	31,614.96	N/A	NA
2002 THOMAS BUS - 7472 From Elementary	2002	31,614.96	47,422.44	N/A	NA
Total					63,766.70

13 Tuition Fund

Adopted Budget	0001	346.78

Budget Uses

Expenditure Budget	0002	346.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	346.78
Unreserved Fund Balance Reappropriated	0970	346.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	346.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	150,991.13

Budget Uses

Expenditure Budget	0002	150,991.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,131.11
Operating Reserve	0961	30,198.23
Unreserved Fund Balance Reappropriated	0970	1,932.88

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	149,058.25
Total Estimated Revenues to Fund Adopted Budget	0004	150,991.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,147.93

Budget Uses

Expenditure Budget	0002	4,147.93
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,147.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,147.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,147.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	75,903.24

Budget Uses

Expenditure Budget	0002	75,903.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	93.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	93.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	809.83
District Tax Levy	1110	75,000.00
District Mills	999	7.63
Total Estimated Revenues to Fund Adopted Budget	0004	75,903.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
08 Chouteau

0154 Geraldine K-12

Submit ID: 0154-86813377

29 Flexibility Fund

Adopted Budget	0001	1,908.91

Budget Uses

Expenditure Budget	0002	1,908.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,908.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,908.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,908.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

08 Chouteau

0154 Geraldine K-12

Submit ID: 0154-86813377

61 Building Reserve Fund

Adopted Budget		0001	188,154.10

Budget Uses

Expenditure Budget		0002	188,154.10
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	151,774.10
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	151,774.10
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	10,725.30
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	25,654.70	
District Tax Levy		1110	25,654.70
District Mills		999	2.61
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.61
Total Estimated Revenues to Fund Adopted Budget		0004	188,154.10

Budget Report
FY 2025

23 Judith Basin

0473 Geyser K-12 Schools

Submit ID: 0473-33727501

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 23	16	9,050,336

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jayme Simonis

(Signature) (Date)

Chairperson, School Trustees: Travis Hedstrom

(Signature) (Date)

County Superintendent: Julia Lillegard

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

23 Judith Basin

0473 Geyser K-12 Schools

Submit ID: 0473-33727501

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,148,497.70	125,349.98	10%	10.91%	0.00	505,582.80	642,914.90	71.03
10 Transportation	135,000.00	5,402.20	20%	4.00%	0.00	48,418.10	86,581.90	9.57
11 Bus Depreciation Reserve	186,326.35	0.00	N/A	0.00%	162,526.35	0.00	23,800.00	2.63
13 Tuition	867.24		N/A		867.24	0.00	0.00	0.00
14 Retirement	150,000.00	30,000.00	20%	20.00%	9,709.06	140,290.94		
17 Adult Education	3,000.00	1,050.00	35%	35.00%	0.00	0.00	3,000.00	0.33
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,240.24	0.00	N/A	0.00%	572.16	668.08	0.00	0.00
29 Flexibility	35,717.36	0.00	N/A	0.00%	35,717.36	0.00	0.00	0.00
61 Building Reserve	207,011.58	0.00	N/A	0.00%	172,171.58	11,424.84	23,415.16	2.59
Total of All Funds	1,867,660.47	161,802.18			381,563.75	706,384.76	779,711.96	86.15

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

23 Judith Basin

0473 Geyser K-12 Schools

Submit ID: 0473-33727501

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GESER K-6	17 *
M1	GEYSER 7-8	6 *
H1	GEYSER HS 9-12	16

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	364,507.18
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	42,239.50
D.	At Risk Student	(I-D)	3,554.76
E.	Indian Education For All	(I-E)	960.57
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	919.62
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,809.66
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,905.84
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	4,192.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	44
B.	BASE Budget Limit	(II-B)	722,203.17
C.	Maximum Budget Limit	(II-C)	895,704.86
D.	Over-BASE Levy As Submitted on Budget	(II-D)	415,660.90
E.	Adopted Budget	(II-E)	1,137,864.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	724,332.15
H.	Maximum Budget Limit	(II-H)	898,651.91
I.	Highest Budget Without a Vote	(II-I)	1,139,993.05
J.	Highest Budget	(II-J)	1,148,497.70
K.	Highest Voted Amount	(II-K)	8,504.65
L.	Amount Approved on Ballot by Voters	(II-L)	8,504.65
M.	Adopted Budget	(II-M)	1,148,497.70

Budget Report
FY 2025

23 Judith Basin

Submit ID: 0473-33727501

0473 Geyser K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			114,849.77
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			10,500.21
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	10,500.21		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			125,349.98

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	10,641.73	6,167.93	16,809.66
B.	Special Education RSBG to Coop	1,058.80	847.04	1,905.84
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	4,680.21	2,805.99	7,486.20

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	155,634.30	129,140.00	284,774.30
		332,525.30	482,927.00	815,452.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	117,381.43	170,473.23	287,854.66
H.	Special Education in BASE@40%	4,680.21	2,805.99	7,486.20
I.	Subsidized BASE Amount	122,061.64	173,279.22	295,340.86
J.	Subsidized BASE Ratio	41%	59%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,148,497.70
	1. BASE Budget Limit	(V-A1)	724,332.15	
	2. Over-BASE Budget	(V-A2)	424,165.55	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		364,507.18
	1. Direct State Aid Paid By State	(V-B1)	364,507.18	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		42,239.50
D.	At Risk Student	(V-D)		3,554.76
E.	Indian Education For All	(V-E)		960.57
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		919.62

H.	Special Education Allowable Cost Payment	(V-H)		16,809.66
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		26,371.35
1.	Actual Non-Levy Revenue	(V-J1)	26,371.35	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		268,969.51
1.	State - Guaranteed Tax Base Aid	(V-L1)	50,220.16	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	218,749.35	
M.	**Subtotal of BASE Budget Revenue	(V-M)		724,332.15

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		424,165.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		424,165.55

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		12.18
T.	BASE Mills - High School	(V-T)		11.98
U.	Over-BASE Mills	(V-U)		46.87
1.	District Property Tax Levy Mills	(V-U1)	46.87	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		71.03

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

23 Judith Basin

0473 Geyser K-12 Schools

Submit ID: 0473-33727501

01 General Fund

Adopted Budget	0001	1,148,497.70

Budget Uses

Expenditure Budget	0002	1,148,497.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	364,507.18
Quality Educator	3111	42,239.50
At Risk Student	3112	3,554.76
Indian Education For All	3113	960.57
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	16,809.66
Data For Achievement	3116	919.62
State - Guaranteed Tax Base Aid	3120	50,220.16

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	26,371.35
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	218,749.35		
Over-BASE Levy	1110(c)	424,165.55		
District Tax Levy			1110	642,914.90
Total Estimated Revenues to Fund Adopted Budget			0004	1,148,497.70
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	44,016.45
Contingency	0006	4,401.65
Over-Schedule	0011	86,581.90
Fund Balance for Budget	TFS48	5,402.20
Operating Reserve	0961	5,402.20
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	24,209.05
State - On-Schedule Transportation Reimbursement	3210	24,209.05
District Tax Levy	1110	86,581.90
District Mills	999	9.57
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

23 Judith Basin

0473 Geyser K-12 Schools

Submit ID: 0473-33727501

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	186,326.35

Budget Uses

Expenditure Budget	0002	186,326.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	162,526.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	162,526.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	23,800.00
District Mills	999	2.63
Total Estimated Revenues to Fund Adopted Budget	0004	186,326.35

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Ford Expedition E Bus Grey	2022	66,000.00	0.00	13,200.00	0.00
2019 Ford Expedition E-Bus	2020	66,470.00	13,294.00	13,294.00	0.00
Thomas 251TS 2020	2019	45,696.00	18,278.40	9,139.20	0.00
Thomas 251TS 2020 - Elementary	2019	45,696.00	18,278.40	9,139.20	0.00
2018 thomas minitour 051m	2018	34,920.00	20,952.00	6,984.00	0.00
2018 thomas minitour 051m - Elementary	2018	34,920.00	21,452.00	6,984.00	0.00
2016 THOMAS MINOTOUR	2017	32,741.00	19,644.60	6,548.20	5,950.00
2016 THOMAS MINOTOUR - Elementary	2017	32,741.00	21,644.60	6,548.20	5,950.00
2015 BLEBIRD MICROBUS 4 WHEEL DRIVE	2015	29,750.00	26,700.00	5,950.00	5,950.00
2015 BLEBIRD MICROBUS 4 WHEEL DRIVE - Elementary	2015	29,750.00	28,745.47	5,950.00	5,950.00
1996 WHITE MCI CRUISER	2013	22,500.00	33,750.00	N/A	NA
1996 WHITE MCI CRUISER - Elementary	2013	22,500.00	33,750.00	N/A	NA
Total					23,800.00

13 Tuition Fund

Adopted Budget	0001	867.24

Budget Uses

Expenditure Budget	0002	867.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	867.24
Unreserved Fund Balance Reappropriated	0970	867.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	867.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,709.06
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	9,709.06

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	140,290.94
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	3,000.00

Budget Uses

Expenditure Budget	0002	3,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,050.00
Operating Reserve	0961	1,050.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,000.00
District Mills	999	0.33
Total Estimated Revenues to Fund Adopted Budget	0004	3,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,240.24

Budget Uses

Expenditure Budget	0002	1,240.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	572.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	572.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	668.08
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,240.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	35,717.36

Budget Uses

Expenditure Budget	0002	35,717.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,717.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,717.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35,717.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

23 Judith Basin

0473 Geyser K-12 Schools

Submit ID: 0473-33727501

61 Building Reserve Fund

Adopted Budget		0001	207,011.58

Budget Uses

Expenditure Budget		0002	207,011.58
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	172,171.58
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	172,171.58
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	11,424.84
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,415.16	
District Tax Levy		1110	23,415.16
District Mills		999	2.59
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.59
Total Estimated Revenues to Fund Adopted Budget		0004	207,011.58

Budget Report
FY 2025

21 Hill

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1217 Gildford Colony Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 15	N/A	490,254

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jessica Stevenson

(Signature) (Date)

Chairperson, School Trustees: Richard Stahl

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

21 Hill

Submit ID: 1217-44265587

1217 Gildford Colony Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	167,892.12	16,789.21	10%	10.00%	18,811.03	111,231.44	37,849.65	77.23
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	122,930.37	0.00	20%	0.00%	122,930.37	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	145.66	0.00	N/A	0.00%	18.82	126.84	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	290,968.15	16,789.21			141,760.22	111,358.28	37,849.65	77.23

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

21 Hill

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1217 Gildford Colony Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GILDFORD COLONY K-8 15 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	68,635.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,353.35
D.	At Risk Student	(I-D)	3,196.78
E.	Indian Education For All	(I-E)	369.45
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	353.70
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,223.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	741.16
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,805.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	15
B.	BASE Budget Limit	(II-B)	134,092.51
C.	Maximum Budget Limit	(II-C)	164,985.96
D.	Over-BASE Levy As Submitted on Budget	(II-D)	30,371.71
E.	Adopted Budget	(II-E)	164,464.22

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	137,520.41
H.	Maximum Budget Limit	(II-H)	169,267.49
I.	Highest Budget Without a Vote	(II-I)	167,963.20
J.	Highest Budget	(II-J)	169,267.49
K.	Highest Voted Amount	(II-K)	1,304.29
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	167,892.12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		16,789.21
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		18,811.03
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	71.08	
2.	Remaining Fund Balance Available (970b)	(III-D2)	18,739.95	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		35,600.24

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		167,892.12
1.	BASE Budget Limit	(V-A1)	137,520.41	
2.	Over-BASE Budget	(V-A2)	30,371.71	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		68,635.51
1.	Direct State Aid Paid By State	(V-B1)	68,635.51	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,353.35
D.	At Risk Student	(V-D)		3,196.78
E.	Indian Education For All	(V-E)		369.45
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		353.70
H.	Special Education Allowable Cost Payment	(V-H)		2,223.62
I.	Remaining Fund Balance Available	(V-I)		18,739.95
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,265.93
1.	Actual Non-Levy Revenue	(V-J1)	1,265.93	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		35,382.12
1.	State - Guaranteed Tax Base Aid	(V-L1)	27,833.10	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	7,549.02	
M.	**Subtotal of BASE Budget Revenue	(V-M)		137,520.41

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		71.08
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	71.08	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		30,300.63
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		30,371.71

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.42
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		61.81
1.	District Property Tax Levy Mills	(V-U1)	61.81	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		77.23

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

21 Hill

Submit ID: 1217-44265587

1217 Gildford Colony Elem

01 General Fund

Adopted Budget	0001	167,892.12

Budget Uses

Expenditure Budget	0002	167,892.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	18,811.03
Direct State Aid	3110	68,635.51
Quality Educator	3111	7,353.35
At Risk Student	3112	3,196.78
Indian Education For All	3113	369.45
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,223.62
Data For Achievement	3116	353.70
State - Guaranteed Tax Base Aid	3120	27,833.10

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,057.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	207.99
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	7,549.02		
Over-BASE Levy	1110(c)	30,300.63		
District Tax Levy			1110	37,849.65
Total Estimated Revenues to Fund Adopted Budget			0004	167,892.12
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

21 Hill

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1217 Gildford Colony Elem

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	122,930.37

Budget Uses

Expenditure Budget	0002	122,930.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	122,930.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	122,930.37

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	122,930.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

21 Hill

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	145.66

Budget Uses

Expenditure Budget	0002	145.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	18.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	126.84
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	145.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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1217 Gildford Colony Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

21 Hill

Submit ID: 1217-44265587

1217 Gildford Colony Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2025

53 Valley

Submit ID: 0926-81695393

0926 Glasgow K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 562	* 237	15,759,320

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kelly Doornek

(Signature) (Date)

Chairperson, School Trustees: Angela Page

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

53 Valley

0926 Glasgow K-12 Schools

Submit ID: 0926-81695393

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,949,480.40	694,537.33	10%	9.99%	0.00	5,018,618.17	1,930,862.23	122.51
10 Transportation	575,000.00	107,129.38	20%	18.63%	0.00	125,195.25	449,804.75	28.54
11 Bus Depreciation Reserve	527,000.00	0.00	N/A	0.00%	278,336.24	25,104.39	223,559.37	14.19
13 Tuition	140,000.00		N/A		14,247.23	0.00	125,752.77	7.98
14 Retirement	1,170,000.00	234,000.00	20%	20.00%	135,369.30	1,034,630.70		
17 Adult Education	48,300.00	0.00	35%	0.00%	18,355.16	0.00	29,944.84	1.90
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	140,000.00	0.00	N/A	0.00%	44,411.19	5,588.81	90,000.00	5.71
29 Flexibility	10,465.01	0.00	N/A	0.00%	0.00	10,465.01	0.00	0.00
61 Building Reserve	149,000.00	0.00	N/A	0.00%	29,818.57	72,961.43	46,220.00	2.93
Total of All Funds	9,709,245.41	1,035,666.71			520,537.69	6,292,563.76	2,896,143.96	183.76

50 Debt Service **Tax Jurisdiction**								
01	1,165,468.76	0.00	20-9-438	0.00%	142,064.75	0.00	1,023,404.01	64.94

Budget Report
FY 2025

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0926 Glasgow K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GLASGOW K-6	443 *
M1	GLASGOW 7-8	119 *
H1	GLASGOW HS 9-12	237 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,763,777.71
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	281,645.64
D.	At Risk Student	(I-D)	22,402.49
E.	Indian Education For All	(I-E)	19,679.37
F.	American Indian Achievement Gap	(I-F)	23,474.00
G.	Data For Achievement	(I-G)	18,840.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	200,245.29
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	43,707.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	47,612.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	805
B.	BASE Budget Limit	(II-B)	5,468,423.69
C.	Maximum Budget Limit	(II-C)	6,800,790.66
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,369,045.79
E.	Adopted Budget	(II-E)	6,837,469.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,592,743.64
H.	Maximum Budget Limit	(II-H)	6,949,480.40
I.	Highest Budget Without a Vote	(II-I)	6,949,480.40
J.	Highest Budget	(II-J)	6,949,480.40
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,949,480.40

Budget Report
FY 2025

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0926 Glasgow K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		694,537.33
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		694,537.33

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	142,450.38	57,794.91	200,245.29
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	56,980.15	23,117.96	80,098.12

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	197,534.00	353,787.00	551,321.00
F.	100% Of Per Student Entitlement	3,731,834.90	1,899,792.00	5,631,626.90
		3,929,368.90	2,253,579.00	6,182,947.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	1,387,067.22	795,513.39	2,182,580.61
H.	Special Education in BASE@40%	56,980.15	23,117.96	80,098.12
I.	Subsidized BASE Amount	1,444,047.37	818,631.35	2,262,678.73
J.	Subsidized BASE Ratio	64%	36%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,949,480.40
1.	BASE Budget Limit	(V-A1)	5,592,743.64	
2.	Over-BASE Budget	(V-A2)	1,356,736.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,763,777.71
1.	Direct State Aid Paid By State	(V-B1)	2,763,777.71	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		281,645.64
D.	At Risk Student	(V-D)		22,402.49
E.	Indian Education For All	(V-E)		19,679.37
F.	American Indian Achievement Gap	(V-F)		23,474.00
G.	Data For Achievement	(V-G)		18,840.42

H.	Special Education Allowable Cost Payment	(V-H)		200,245.29
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		47,619.41
1.	Actual Non-Levy Revenue	(V-J1)	47,619.41	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,215,059.31
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,640,933.84	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	574,125.47	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,592,743.64

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,356,736.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,356,736.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.84
T.	BASE Mills - High School	(V-T)		12.58
U.	Over-BASE Mills	(V-U)		86.09
1.	District Property Tax Levy Mills	(V-U1)	86.09	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		122.51

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

53 Valley

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0926 Glasgow K-12 Schools

01 General Fund

Adopted Budget	0001	6,949,480.40

Budget Uses

Expenditure Budget	0002	6,949,480.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,763,777.71
Quality Educator	3111	281,645.64
At Risk Student	3112	22,402.49
Indian Education For All	3113	19,679.37
American Indian Achievement Gap	3114	23,474.00
State Special Education Allowable Cost Payment to Districts	3115	200,245.29
Data For Achievement	3116	18,840.42
State - Guaranteed Tax Base Aid	3120	1,640,933.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	45,127.28
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,487.33
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	4.80
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	574,125.47		
Over-BASE Levy	1110(c)	1,356,736.76		
District Tax Levy			1110	1,930,862.23
Total Estimated Revenues to Fund Adopted Budget			0004	6,949,480.40
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	575,000.00

Budget Uses

Expenditure Budget	0002	575,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	113,813.86
Contingency	0006	11,381.39
Over-Schedule	0011	449,804.75
Fund Balance for Budget	TFS48	107,129.38
Operating Reserve	0961	107,129.38
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	62,597.62
State - On-Schedule Transportation Reimbursement	3210	62,597.63
District Tax Levy	1110	449,804.75
District Mills	999	28.54
Total Estimated Revenues to Fund Adopted Budget	0004	575,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

53 Valley

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0926 Glasgow K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	527,000.00

Budget Uses

Expenditure Budget	0002	527,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	278,336.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	278,336.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	104.39
Other Revenue from Local Sources	1900	25,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	223,559.37
District Mills	999	14.19
Total Estimated Revenues to Fund Adopted Budget	0004	527,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
CSJ195 - E Bus #9 (2024)	2024	77,350.00	0.00	15,470.00	15,470.00
CSJ207 - E BUS #2 (2023)	2023	71,700.00	14,340.00	14,340.00	14,340.00
CSJ196 YELLOW #5-2022	2022	96,350.00	28,070.00	19,270.00	19,270.00
CSJ199 – YELLOW #8 (2022)	2022	97,350.00	28,370.00	19,470.00	19,470.00
CSJ203 - CRUISER #1 (2014)	2021	197,696.86	69,561.98	39,539.37	39,539.37
CRV369 - YELLOW #3 (2021)	2020	77,000.00	38,500.00	15,400.00	15,400.00
CSJ206 - YELLOW #1 (2021)	2020	88,750.00	44,375.00	17,750.00	17,750.00
20-7709B YELLOW #11-2017	2018	65,500.00	56,400.00	13,100.00	13,100.00
20-343 YELLOW #4-2016	2015	83,000.00	85,025.00	16,600.00	16,600.00
20-415 YELLOW #6-2016	2015	87,700.00	93,315.00	17,540.00	17,540.00
20-427 YELLOW #9-2014	2015	48,000.00	58,500.00	9,600.00	9,600.00
20-336 YELLOW #10-2015	2014	93,000.00	104,038.87	18,600.00	18,600.00
20-257 YELLOW #7-2013	2013	89,000.00	130,060.00	17,800.00	3,440.00
20-274 YELLOW #2-2013	2013	89,000.00	130,060.00	17,800.00	3,440.00
20-280 CRUISER #3-2000	2010	155,025.00	232,537.50	N/A	NA
20-326 CRUISER #2-2000	2009	135,025.00	202,537.50	N/A	NA
Total					223,559.37

Budget Report
FY 2025

53 Valley

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0926 Glasgow K-12 Schools

13 Tuition Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,247.23
Unreserved Fund Balance Reappropriated	0970	14,247.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	125,752.77
District Mills	999	7.98
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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0926 Glasgow K-12 Schools

14 Retirement Fund

Adopted Budget	0001	1,170,000.00

Budget Uses

Expenditure Budget	0002	1,170,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	369,369.30
Operating Reserve	0961	234,000.00
Unreserved Fund Balance Reappropriated	0970	135,369.30

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,034,630.70
Total Estimated Revenues to Fund Adopted Budget	0004	1,170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	48,300.00

Budget Uses

Expenditure Budget	0002	48,300.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,355.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,355.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	29,944.84
District Mills	999	1.90
Total Estimated Revenues to Fund Adopted Budget	0004	48,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0926 Glasgow K-12 Schools

28 Technology Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	44,411.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	44,411.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	430.38
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,158.43
District Tax Levy	1110	90,000.00
District Mills	999	5.71
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	10,465.01

Budget Uses

Expenditure Budget	0002	10,465.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	10,465.01
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,465.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

53 Valley

0926 Glasgow K-12 Schools

Submit ID: 0926-81695393

50 Debt Service Fund

01

Taxable Value		15,759,320.00
Adopted Budget	0001	1,165,468.76

Budget Uses

Expenditure Budget	0002	1,160,468.76
Add To Fund Balance	0003	5,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	142,064.75
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	142,064.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,023,404.01
Jurisdiction Mills	999	64.94
Total Estimated Revenues to Fund Adopted Budget	0004	1,165,468.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	05/29/2013	06/30/2033	1,930,000.00	890,000.00	97,000.00	31,610.00	200.00
Elementary Bond	05/29/2013	06/30/2033	7,720,000.00	3,560,000.00	388,000.00	126,440.00	200.00
High School Bond	06/24/2014	06/30/2033	1,430,000.00	694,000.00	73,000.00	30,323.76	200.00
Elementary Bond	06/24/2014	06/30/2033	5,720,000.00	2,776,000.00	292,000.00	121,295.00	200.00
Total Bond Requirements							1,160,468.76

Total Debt Service Requirements	0002	1,160,468.76

Budget Report
FY 2025

53 Valley

Submit ID: 0926-81695393

0926 Glasgow K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	149,000.00

Budget Uses

Expenditure Budget		0002	149,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	29,818.57
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	29,818.57
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	631.43
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	72,330.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	46,220.00	
District Tax Levy		1110	46,220.00
District Mills		999	2.93
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.93
Total Estimated Revenues to Fund Adopted Budget		0004	149,000.00

Budget Report
FY 2025

11 Dawson

0206 Glendive Elem

Submit ID: 0206-86519384

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 805	N/A	16,230,423

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jackie Stinnett

(Signature) (Date)

Chairperson, School Trustees: Mike Ziegler

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

11 Dawson

0206 Glendive Elem

Submit ID: 0206-86519384

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,703,027.27	30,973.00	10%	0.46%	0.00	4,747,176.23	1,955,851.04	120.52
10 Transportation	900,000.00	180,000.00	20%	20.00%	103,950.03	102,312.54	693,737.43	42.74
11 Bus Depreciation Reserve	179,034.79	0.00	N/A	0.00%	179,034.79	0.00	0.00	0.00
13 Tuition	300,000.00		N/A		48,360.88	0.00	251,639.12	15.50
14 Retirement	1,300,000.00	260,000.00	20%	20.00%	231,047.60	1,068,952.40		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	86,326.59	0.00	N/A	0.00%	61,585.43	4,741.16	20,000.00	1.23
29 Flexibility	205,111.38	0.00	N/A	0.00%	118,932.08	86,179.30	0.00	0.00
61 Building Reserve	1,187,588.10	0.00	N/A	0.00%	683,488.10	71,100.00	433,000.00	26.68
Total of All Funds	10,861,088.13	470,973.00			1,426,398.91	6,080,461.63	3,354,227.59	206.67

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

11 Dawson

0206 Glendive Elem

Submit ID: 0206-86519384

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GLENDIVE K-6	635 *
M1	GLENDIVE 7-8	170 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,481,466.64
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	249,422.41
D.	At Risk Student	(I-D)	23,868.30
E.	Indian Education For All	(I-E)	19,827.15
F.	American Indian Achievement Gap	(I-F)	7,744.00
G.	Data For Achievement	(I-G)	18,981.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	270,996.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	70,022.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	810
B.	BASE Budget Limit	(II-B)	5,058,552.75
C.	Maximum Budget Limit	(II-C)	6,315,026.89
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,588,398.34
E.	Adopted Budget	(II-E)	6,646,951.09

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,140,342.08
H.	Maximum Budget Limit	(II-H)	6,413,215.72
I.	Highest Budget Without a Vote	(II-I)	6,703,027.27
J.	Highest Budget	(II-J)	6,703,027.27
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,703,027.27

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		30,973.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		30,973.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,703,027.27
1.	BASE Budget Limit	(V-A1)	5,140,342.08	
2.	Over-BASE Budget	(V-A2)	1,562,685.19	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,481,466.64
1.	Direct State Aid Paid By State	(V-B1)	2,481,466.64	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		249,422.41
D.	At Risk Student	(V-D)		23,868.30
E.	Indian Education For All	(V-E)		19,827.15
F.	American Indian Achievement Gap	(V-F)		7,744.00
G.	Data For Achievement	(V-G)		18,981.90
H.	Special Education Allowable Cost Payment	(V-H)		270,996.23
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		18,849.30
1.	Actual Non-Levy Revenue	(V-J1)	18,849.30	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,049,186.15
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,656,020.30	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	393,165.85	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,140,342.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,562,685.19
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,562,685.19

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.24
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		96.28
1.	District Property Tax Levy Mills	(V-U1)	96.28	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		120.52

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

11 Dawson

0206 Glendive Elem

Submit ID: 0206-86519384

01 General Fund

Adopted Budget	0001	6,703,027.27

Budget Uses

Expenditure Budget	0002	6,703,027.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,481,466.64
Quality Educator	3111	249,422.41
At Risk Student	3112	23,868.30
Indian Education For All	3113	19,827.15
American Indian Achievement Gap	3114	7,744.00
State Special Education Allowable Cost Payment to Districts	3115	270,996.23
Data For Achievement	3116	18,981.90
State - Guaranteed Tax Base Aid	3120	1,656,020.30

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	18,537.84
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	311.46
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	393,165.85		
Over-BASE Levy	1110(c)	1,562,685.19		
District Tax Levy			1110	1,955,851.04
Total Estimated Revenues to Fund Adopted Budget			0004	6,703,027.27
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	900,000.00

Budget Uses

Expenditure Budget	0002	900,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	91,689.59
Contingency	0006	9,168.95
Over-Schedule	0011	799,141.46
Fund Balance for Budget	TFS48	283,950.03
Operating Reserve	0961	180,000.00
Unreserved Fund Balance Reappropriated	0970	103,950.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	1,454.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	50,429.27
State - On-Schedule Transportation Reimbursement	3210	50,429.27
District Tax Levy	1110	693,737.43
District Mills	999	42.74
Total Estimated Revenues to Fund Adopted Budget	0004	900,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	179,034.79

Budget Uses

Expenditure Budget	0002	179,034.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	179,034.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	179,034.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	179,034.79

Budget Report
FY 2025

11 Dawson

0206 Glendive Elem

Submit ID: 0206-86519384

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 BLUEBIRD ALL AMERICAN	2023	117,150.00	0.00	23,430.00	0.00
2023 BLUEBIRD VISION	2023	106,150.00	0.00	21,230.00	0.00
2019 Blue Bird #352329	2018	96,000.00	19,200.00	19,200.00	0.00
2006 CHEV MIRCORBIRD #2334 (FORSYTH)	2014	25,000.00	22,621.71	5,000.00	0.00
2013 CHEV MICROBIRD W/LIFT #1823	2014	48,000.00	19,200.00	9,600.00	0.00
2014 Blue Bird #04936	2014	90,400.00	18,080.00	18,080.00	0.00
2011 THOMAS 72 PASS	2012	79,552.00	45,619.49	15,910.40	0.00
2009 International 72 Pass Yellow Bus	2009	84,460.00	70,941.60	16,892.00	0.00
2009 International 72 Pass Yellow Bus	2008	84,460.00	84,460.00	16,892.00	0.00
2008 Thomas #89028	2006	63,535.00	76,242.00	12,707.00	0.00
2005 Bluebird 72 PASS #5131	2005	68,823.00	103,234.50	N/A	NA
2005 Bluebird 72 PASS #5132	2005	68,823.00	103,234.50	N/A	NA
2003 24 Pass. 4X4 Chev Bluebird - IGBJG31F421215449	2003	42,036.00	63,054.00	N/A	NA
2001 BUS #2 2002 72 PASS AMER #6332	2001	48,300.00	72,450.00	N/A	NA
1996 CHEV. 16 #1735	1996	33,930.00	50,895.00	N/A	NA
M120 Radio 1	1995	467.00	700.50	N/A	NA
M120 Radio 2	1995	467.00	700.50	N/A	NA
M120 Radio 3	1995	467.00	700.50	N/A	NA
M120 Radio 4	1995	467.00	700.50	N/A	NA
M120 Radio 5	1995	467.00	700.50	N/A	NA
Total					0.00

Budget Report
FY 2025
11 Dawson
0206 Glendive Elem

Submit ID: 0206-86519384

13 Tuition Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,360.88
Unreserved Fund Balance Reappropriated	0970	48,360.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	251,639.12
District Mills	999	15.50
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,300,000.00

Budget Uses

Expenditure Budget	0002	1,300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	491,047.60
Operating Reserve	0961	260,000.00
Unreserved Fund Balance Reappropriated	0970	231,047.60

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,068,952.40
Total Estimated Revenues to Fund Adopted Budget	0004	1,300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

11 Dawson

0206 Glendive Elem

Submit ID: 0206-86519384

28 Technology Fund

Adopted Budget	0001	86,326.59

Budget Uses

Expenditure Budget	0002	86,326.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	61,585.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61,585.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,741.16
District Tax Levy	1110	20,000.00
District Mills	999	1.23
Total Estimated Revenues to Fund Adopted Budget	0004	86,326.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	205,111.38

Budget Uses

Expenditure Budget	0002	205,111.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	118,932.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	118,932.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	75,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	11,179.30
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	205,111.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

11 Dawson

0206 Glendive Elem

Submit ID: 0206-86519384

61 Building Reserve Fund

Adopted Budget		0001	1,187,588.10

Budget Uses

Expenditure Budget		0002	1,187,588.10
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	683,488.10
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	683,488.10
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	71,100.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	400,000.00	
Building Reserve Permissive Levy	1110(b)	33,000.00	
District Tax Levy		1110	433,000.00
District Mills		999	26.68
Building Reserve Voted Mills		0134	24.65
Building Reserve Permissive Mills		0135	2.03
Total Estimated Revenues to Fund Adopted Budget		0004	1,187,588.10

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
08/08/2023	2,000,000.00	5	612	400,000.00	400,000.00	400,000.00
Total						400,000.00

Budget Report
FY 2025

39 Powell

0721 Gold Creek Elem

Submit ID: 0721-64156970

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:		N/A	2,405,468

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Linda Hogan

(Signature) (Date)

Chairperson, School Trustees: Ruth Little

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
39 Powell
0721 Gold Creek Elem

Submit ID: 0721-64156970

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	0.00	0.00	10%	0.00%	0.00	0.00	0.00	0.00
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	0.00	0.00	20%	0.00%	0.00	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	96,252.29	0.00	N/A	0.00%	96,252.29	0.00	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	96,252.29	0.00			96,252.29	0.00	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

39 Powell

0721 Gold Creek Elem

Submit ID: 0721-64156970

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: * indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	0.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	0.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	0.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	
B.	BASE Budget Limit	(II-B)	0.00
C.	Maximum Budget Limit	(II-C)	0.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	0.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	0.00
H.	Maximum Budget Limit	(II-H)	0.00
I.	Highest Budget Without a Vote	(II-I)	0.00
J.	Highest Budget	(II-J)	0.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	0.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		0.00
1.	BASE Budget Limit	(V-A1)	0.00	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		0.00
1.	Direct State Aid Paid By State	(V-B1)	0.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		0.00
H.	Special Education Allowable Cost Payment	(V-H)		0.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		0.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	0.00
Quality Educator	3111	0.00
At Risk Student	3112	0.00
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	0.00
Data For Achievement	3116	0.00
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	0.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 Chevrolet 30 Passeger	2018	70,254.27	28,846.30	14,050.85	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

39 Powell

0721 Gold Creek Elem

Submit ID: 0721-64156970

19 Non-Operating Fund

Adopted Budget	0001	96,252.29

Budget Uses

Expenditure Budget	0002	96,252.29
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	96,252.29
Fund Balance for Budget	TFS48	96,252.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	96,252.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	96,252.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
39 Powell
0721 Gold Creek Elem

Submit ID: 0721-64156970

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

39 Powell

0721 Gold Creek Elem

Submit ID: 0721-64156970

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2025

50 Teton

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0896 Golden Ridge Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 34	N/A	745,722

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sarah Saville

(Signature) (Date)

Chairperson, School Trustees: Julie Taylor

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
50 Teton
0896 Golden Ridge Elem

Submit ID: 0896-99151469

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	258,686.92	25,868.69	10%	10.00%	8,808.14	219,594.34	30,284.44	40.62
10 Transportation	24,000.00	4,800.00	20%	20.00%	883.41	875.00	22,241.59	29.83
11 Bus Depreciation Reserve	6,945.80	1,227.99	N/A	17.68%	0.00	0.00	6,945.80	9.31
13 Tuition	5,000.00		N/A		0.00	0.00	5,000.00	6.70
14 Retirement	30,000.00	6,000.00	20%	20.00%	15,727.87	14,272.13		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,841.78	0.00	N/A	0.00%	1,620.05	221.73	0.00	0.00
29 Flexibility	22,957.31	0.00	N/A	0.00%	22,957.31	0.00	0.00	0.00
61 Building Reserve	98,793.56	0.00	N/A	0.00%	78,733.56	15,883.85	4,176.15	5.60
Total of All Funds	448,225.37	37,896.68			128,730.34	250,847.05	68,647.98	92.06

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

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Submit ID: 0896-99151469

0896 Golden Ridge Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GOLDEN RIDGE K-6 34 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	122,160.09
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	14,692.00
D.	At Risk Student	(I-D)	3,489.09
E.	Indian Education For All	(I-E)	837.42
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	801.72
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,270.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	423.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,524.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	46
B.	BASE Budget Limit	(II-B)	298,445.25
C.	Maximum Budget Limit	(II-C)	371,008.26
D.	Over-BASE Levy As Submitted on Budget	(II-D)	18,287.35
E.	Adopted Budget	(II-E)	316,732.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	83%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	240,399.57
H.	Maximum Budget Limit	(II-H)	295,785.82
I.	Highest Budget Without a Vote	(II-I)	258,686.92
J.	Highest Budget	(II-J)	321,494.10
K.	Highest Voted Amount	(II-K)	62,807.18
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	258,686.92

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		25,868.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		8,808.14
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	8,808.14	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		34,676.83

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		258,686.92
1.	BASE Budget Limit	(V-A1)	240,399.57	
2.	Over-BASE Budget	(V-A2)	18,287.35	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		122,160.09
1.	Direct State Aid Paid By State	(V-B1)	122,160.09	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		14,692.00
D.	At Risk Student	(V-D)		3,489.09
E.	Indian Education For All	(V-E)		837.42
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		801.72
H.	Special Education Allowable Cost Payment	(V-H)		1,270.64
I.	Remaining Fund Balance Available	(V-I)		8,808.14
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,506.98
1.	Actual Non-Levy Revenue	(V-J1)	3,506.98	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		84,833.49
1.	State - Guaranteed Tax Base Aid	(V-L1)	72,836.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	11,997.09	
M.	**Subtotal of BASE Budget Revenue	(V-M)		240,399.57

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		18,287.35
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		18,287.35

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		16.10
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.52
1.	District Property Tax Levy Mills	(V-U1)	24.52	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		40.62

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025
50 Teton

0896 Golden Ridge Elem

Submit ID: 0896-99151469

01 General Fund

Adopted Budget	0001	258,686.92

Budget Uses

Expenditure Budget	0002	258,686.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	8,808.14
Direct State Aid	3110	122,160.09
Quality Educator	3111	14,692.00
At Risk Student	3112	3,489.09
Indian Education For All	3113	837.42
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,270.64
Data For Achievement	3116	801.72
State - Guaranteed Tax Base Aid	3120	72,836.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,506.68
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.30
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	11,997.09		
Over-BASE Levy	1110(c)	18,287.35		
District Tax Levy			1110	30,284.44
Total Estimated Revenues to Fund Adopted Budget			0004	258,686.92
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	24,000.00

Budget Uses

Expenditure Budget	0002	24,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	775.00
Contingency	0006	100.00
Over-Schedule	0011	23,125.00
Fund Balance for Budget	TFS48	5,683.41
Operating Reserve	0961	4,800.00
Unreserved Fund Balance Reappropriated	0970	883.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	437.50
State - On-Schedule Transportation Reimbursement	3210	437.50
District Tax Levy	1110	22,241.59
District Mills	999	29.83
Total Estimated Revenues to Fund Adopted Budget	0004	24,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	6,945.80

Budget Uses

Expenditure Budget	0002	6,945.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,227.99
Operating Reserve	0961	1,227.99
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	6,945.80
District Mills	999	9.31
Total Estimated Revenues to Fund Adopted Budget	0004	6,945.80

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Ford Expedition Max	2024	34,729.00	0.00	6,945.80	6,945.80
Total					6,945.80

Budget Report
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50 Teton

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13 Tuition Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,000.00
District Mills	999	6.70
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0896 Golden Ridge Elem

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14 Retirement Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,727.87
Operating Reserve	0961	6,000.00
Unreserved Fund Balance Reappropriated	0970	15,727.87

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	14,272.13
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
50 Teton

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,841.78

Budget Uses

Expenditure Budget	0002	1,841.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,620.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,620.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	221.73
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,841.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	22,957.31

Budget Uses

Expenditure Budget	0002	22,957.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,957.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,957.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,957.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	98,793.56

Budget Uses

Expenditure Budget		0002	98,793.56
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	78,733.56
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	78,733.56
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,883.85
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,176.15	
District Tax Levy		1110	4,176.15
District Mills		999	5.60
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.60
Total Estimated Revenues to Fund Adopted Budget		0004	98,793.56

Budget Report
FY 2025

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-40689417

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	7	N/A	1,800,325

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Setzer

(Signature) (Date)

Chairperson, School Trustees: Don Hales

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-40689417

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	96,529.58	14,963.31	10%	15.50%	0.00	52,432.98	44,096.60	24.49
10 Transportation	7,260.00	1,452.00	20%	20.00%	1,591.29	5,668.71	0.00	0.00
11 Bus Depreciation Reserve	116,005.21	0.00	N/A	0.00%	116,005.21	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,500.00	2,500.00	20%	20.00%	1,234.32	11,265.68		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	404.59	0.00	N/A	0.00%	322.95	81.64	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.72	0.00	N/A	0.00%	0.72	0.00	0.00	0.00
Total of All Funds	232,700.10	18,915.31			119,154.49	69,449.01	44,096.60	24.49

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-40689417

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GRANT K-8 7

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	46,089.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,673.00
D.	At Risk Student	(I-D)	328.10
E.	Indian Education For All	(I-E)	172.41
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	165.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,111.81
I.	State Special Education Related-Services Payment To Coop	(I-I)	370.58
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	4
B.	BASE Budget Limit	(II-B)	71,543.59
C.	Maximum Budget Limit	(II-C)	88,836.83
D.	Over-BASE Levy As Submitted on Budget	(II-D)	8,000.00
E.	Adopted Budget	(II-E)	79,543.59

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	88,529.58
H.	Maximum Budget Limit	(II-H)	109,669.97
I.	Highest Budget Without a Vote	(II-I)	96,529.58
J.	Highest Budget	(II-J)	109,669.97
K.	Highest Voted Amount	(II-K)	13,140.39
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	96,529.58

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		4,963.31
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	4,963.31	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		14,963.31

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		96,529.58
1.	BASE Budget Limit	(V-A1)	88,529.58	
2.	Over-BASE Budget	(V-A2)	8,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		46,089.19
1.	Direct State Aid Paid By State	(V-B1)	46,089.19	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,673.00
D.	At Risk Student	(V-D)		328.10
E.	Indian Education For All	(V-E)		172.41
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		165.06
H.	Special Education Allowable Cost Payment	(V-H)		1,111.81
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		893.41
1.	Actual Non-Levy Revenue	(V-J1)	893.41	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		36,096.60
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	36,096.60	
M.	**Subtotal of BASE Budget Revenue	(V-M)		88,529.58

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		8,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.05
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		4.44
1.	District Property Tax Levy Mills	(V-U1)	4.44	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.49

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-40689417

01 General Fund

Adopted Budget	0001	96,529.58

Budget Uses

Expenditure Budget	0002	96,529.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	46,089.19
Quality Educator	3111	3,673.00
At Risk Student	3112	328.10
Indian Education For All	3113	172.41
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,111.81
Data For Achievement	3116	165.06
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	655.68
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	237.73
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	36,096.60		
Over-BASE Levy	1110(c)	8,000.00		
District Tax Levy			1110	44,096.60
Total Estimated Revenues to Fund Adopted Budget			0004	96,529.58
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	7,260.00

Budget Uses

Expenditure Budget	0002	7,260.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	6,600.00
Contingency	0006	660.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	3,043.29
Operating Reserve	0961	1,452.00
Unreserved Fund Balance Reappropriated	0970	1,591.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,038.71
State - On-Schedule Transportation Reimbursement	3210	3,630.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,260.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	116,005.21

Budget Uses

Expenditure Budget	0002	116,005.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	116,005.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	116,005.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	116,005.21

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-40689417

14 Retirement Fund

Adopted Budget	0001	12,500.00

Budget Uses

Expenditure Budget	0002	12,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,734.32
Operating Reserve	0961	2,500.00
Unreserved Fund Balance Reappropriated	0970	1,234.32

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,265.68
Total Estimated Revenues to Fund Adopted Budget	0004	12,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-40689417

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	404.59

Budget Uses

Expenditure Budget	0002	404.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	322.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	322.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	81.64
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	404.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

01 Beaverhead

0003 Grant Elem

Submit ID: 0003-40689417

61 Building Reserve Fund

Adopted Budget	0001	0.72

Budget Uses

Expenditure Budget	0002	0.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.72

Budget Report
FY 2025

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-62415627

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 62	N/A	2,650,318

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jamie Goss

(Signature) (Date)

Chairperson, School Trustees: LJ Olson

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-62415627

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	661,176.54	140,047.44	10%	21.18%	0.01	453,218.81	207,957.72	78.48
10 Transportation	135,000.00	27,000.00	20%	20.00%	64,299.32	27,877.26	42,823.42	16.16
11 Bus Depreciation Reserve	254,581.56	0.00	N/A	0.00%	220,461.51	0.00	34,120.05	12.87
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	79,000.00	15,800.00	20%	20.00%	11,805.02	67,194.98		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	32,838.60	0.00	N/A	0.00%	32,362.85	475.75	0.00	0.00
29 Flexibility	3,199.00	0.00	N/A	0.00%	1,495.84	1,703.16	0.00	0.00
61 Building Reserve	226,750.49	0.00	N/A	0.00%	194,430.49	16,654.53	15,665.47	5.91
Total of All Funds	1,392,546.19	182,847.44			524,855.04	567,124.49	300,566.66	113.42

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

14 Fergus

Submit ID: 0268-62415627

0268 Grass Range Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GRASS RANGE K-6	48 *
M1	GRASS RANGE 7-8	14 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	264,805.44
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	20,697.36
D.	At Risk Student	(I-D)	2,596.33
E.	Indian Education For All	(I-E)	1,527.06
F.	American Indian Achievement Gap	(I-F)	484.00
G.	Data For Achievement	(I-G)	1,461.96
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,921.78
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,070.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,240.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	62
B.	BASE Budget Limit	(II-B)	498,499.07
C.	Maximum Budget Limit	(II-C)	620,927.41
D.	Over-BASE Levy As Submitted on Budget	(II-D)	152,194.04
E.	Adopted Budget	(II-E)	650,693.11

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	515,810.13
H.	Maximum Budget Limit	(II-H)	642,086.69
I.	Highest Budget Without a Vote	(II-I)	661,176.54
J.	Highest Budget	(II-J)	661,176.54
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	661,176.54

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		66,117.65
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		73,929.79
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	73,929.79	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.01
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.01	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		140,047.45

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		661,176.54
1.	BASE Budget Limit	(V-A1)	515,810.13	
2.	Over-BASE Budget	(V-A2)	145,366.41	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		264,805.44
1.	Direct State Aid Paid By State	(V-B1)	264,805.44	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		20,697.36
D.	At Risk Student	(V-D)		2,596.33
E.	Indian Education For All	(V-E)		1,527.06
F.	American Indian Achievement Gap	(V-F)		484.00
G.	Data For Achievement	(V-G)		1,461.96
H.	Special Education Allowable Cost Payment	(V-H)		9,921.78
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,273.68
1.	Actual Non-Levy Revenue	(V-J1)	4,273.68	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		210,042.52
1.	State - Guaranteed Tax Base Aid	(V-L1)	147,451.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	62,591.32	
M.	**Subtotal of BASE Budget Revenue	(V-M)		515,810.13

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.01
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.01	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		145,366.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		145,366.41

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.63
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		54.85
1.	District Property Tax Levy Mills	(V-U1)	54.85	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		78.48

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-62415627

01 General Fund

Adopted Budget	0001	661,176.54

Budget Uses

Expenditure Budget	0002	661,176.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.01
Direct State Aid	3110	264,805.44
Quality Educator	3111	20,697.36
At Risk Student	3112	2,596.33
Indian Education For All	3113	1,527.06
American Indian Achievement Gap	3114	484.00
State Special Education Allowable Cost Payment to Districts	3115	9,921.78
Data For Achievement	3116	1,461.96
State - Guaranteed Tax Base Aid	3120	147,451.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,273.68
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	62,591.32	
Over-BASE Levy	1110(c)	145,366.40	
District Tax Levy		1110	207,957.72
Total Estimated Revenues to Fund Adopted Budget		0004	661,176.54
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	129,584.07
Add To Fund Balance	0003	5,415.93

Transportation Schedule Data

On-Schedule	0005	25,342.96
Contingency	0006	2,534.30
Over-Schedule	0011	107,122.74
Fund Balance for Budget	TFS48	91,299.32
Operating Reserve	0961	27,000.00
Unreserved Fund Balance Reappropriated	0970	64,299.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,938.63
State - On-Schedule Transportation Reimbursement	3210	13,938.63
District Tax Levy	1110	42,823.42
District Mills	999	16.16
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-62415627

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	254,581.56

Budget Uses

Expenditure Budget	0002	254,581.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	220,461.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	220,461.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	34,120.05
District Mills	999	12.87
Total Estimated Revenues to Fund Adopted Budget	0004	254,581.56

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus-IC 2022-60 passenger	2022	48,802.23	19,520.90	9,760.45	9,760.45
Type E-Chevrolet Truck-Silverado 2017- 6 passenger	2020	15,319.00	9,191.40	3,063.80	3,063.80
Type E-Ford Expedition 2020- 8 passenger	2020	27,293.50	16,376.10	5,458.70	5,458.70
Thomas Saf T Liner HDX Diesel 2020-46 passenger	2019	79,185.50	47,511.30	15,837.10	15,837.10
Bus-Bluebird Handicap Diesel 2013-47 passenger	2012	46,000.00	69,000.00	N/A	NA
Bus-Chevrolet Express Cutaway Diesel 2009 -24 passenger	2010	24,806.50	37,209.75	N/A	NA
Bus-Chevrolet Micro Diesel 2006-30 passenger	2006	23,500.00	35,250.00	N/A	NA
Total					34,120.05

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
14 Fergus

0268 Grass Range Elem

Submit ID: 0268-62415627

14 Retirement Fund

Adopted Budget	0001	79,000.00

Budget Uses

Expenditure Budget	0002	79,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,605.02
Operating Reserve	0961	15,800.00
Unreserved Fund Balance Reappropriated	0970	11,805.02

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	67,194.98
Total Estimated Revenues to Fund Adopted Budget	0004	79,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	32,838.60

Budget Uses

Expenditure Budget	0002	32,838.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	32,362.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,362.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	475.75
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,838.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-62415627

29 Flexibility Fund

Adopted Budget	0001	3,199.00

Budget Uses

Expenditure Budget	0002	3,199.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,495.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,495.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	891.50
State - Advanced Opportunity Aid	3770	811.66
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,199.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0268 Grass Range Elem

Submit ID: 0268-62415627

61 Building Reserve Fund

Adopted Budget	0001	226,750.49

Budget Uses

Expenditure Budget	0002	226,750.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	194,430.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	194,430.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,654.53
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	10,500.00	
Building Reserve Permissive Levy	1110(b)	5,165.47	
District Tax Levy		1110	15,665.47
District Mills		999	5.91
Building Reserve Voted Mills		0134	3.96
Building Reserve Permissive Mills		0135	1.95
Total Estimated Revenues to Fund Adopted Budget		0004	226,750.49

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	52,500.00	10	612	31,500.00	5,250.00	5,250.00
05/07/2024	52,500.00	10	612	0.00	5,250.00	5,250.00
Total						10,500.00

Budget Report
FY 2025

14 Fergus

0269 Grass Range H S

Submit ID: 0269-56337311

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	30	2,831,171

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jamie Goss

(Signature) (Date)

Chairperson, School Trustees: LJ Olson

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

14 Fergus

0269 Grass Range H S

Submit ID: 0269-56337311

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	647,245.39	135,169.29	10%	20.88%	0.01	476,321.80	170,923.58	60.37
10 Transportation	135,000.00	27,000.00	20%	20.00%	65,987.62	26,619.08	42,393.30	14.97
11 Bus Depreciation Reserve	262,301.37	0.00	N/A	0.00%	218,620.02	0.00	43,681.35	15.43
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	66,500.00	13,300.00	20%	20.00%	11,736.13	54,763.87		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	28,045.66	0.00	N/A	0.00%	27,567.30	478.36	0.00	0.00
29 Flexibility	9,660.78	0.00	N/A	0.00%	5,069.91	4,590.87	0.00	0.00
61 Building Reserve	213,825.34	0.00	N/A	0.00%	186,015.34	13,848.00	13,962.00	4.93
Total of All Funds	1,362,578.54	175,469.29			514,996.33	576,621.98	270,960.23	95.70

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

14 Fergus

Submit ID: 0269-56337311

0269 Grass Range H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 GRASS RANGE HS 9-12 30

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	266,331.32
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,900.42
D.	At Risk Student	(I-D)	2,697.78
E.	Indian Education For All	(I-E)	738.90
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	707.40
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	15,039.53
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,588.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,488.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	21
B.	BASE Budget Limit	(II-B)	435,434.35
C.	Maximum Budget Limit	(II-C)	543,355.27
D.	Over-BASE Levy As Submitted on Budget	(II-D)	112,630.37
E.	Adopted Budget	(II-E)	548,064.72

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	518,632.72
H.	Maximum Budget Limit	(II-H)	647,773.26
I.	Highest Budget Without a Vote	(II-I)	647,245.40
J.	Highest Budget	(II-J)	647,773.26
K.	Highest Voted Amount	(II-K)	527.86
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	647,245.39

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		64,724.54
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		70,444.75
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	70,444.75	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.01
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.01	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		135,169.30

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		647,245.39
1.	BASE Budget Limit	(V-A1)	518,632.72	
2.	Over-BASE Budget	(V-A2)	128,612.67	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		266,331.32
1.	Direct State Aid Paid By State	(V-B1)	266,331.32	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,900.42
D.	At Risk Student	(V-D)		2,697.78
E.	Indian Education For All	(V-E)		738.90
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		707.40
H.	Special Education Allowable Cost Payment	(V-H)		15,039.53
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,033.73
1.	Actual Non-Levy Revenue	(V-J1)	3,033.73	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		213,941.64
1.	State - Guaranteed Tax Base Aid	(V-L1)	171,630.72	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	42,310.92	
M.	**Subtotal of BASE Budget Revenue	(V-M)		518,632.72

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.01
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.01	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		128,612.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		128,612.67

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.94
U.	Over-BASE Mills	(V-U)		45.43
1.	District Property Tax Levy Mills	(V-U1)	45.43	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		60.37

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

14 Fergus

0269 Grass Range H S

Submit ID: 0269-56337311

01 General Fund

Adopted Budget	0001	647,245.39

Budget Uses

Expenditure Budget	0002	647,245.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.01
Direct State Aid	3110	266,331.32
Quality Educator	3111	15,900.42
At Risk Student	3112	2,697.78
Indian Education For All	3113	738.90
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	15,039.53
Data For Achievement	3116	707.40
State - Guaranteed Tax Base Aid	3120	171,630.72

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,033.73
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	42,310.92		
Over-BASE Levy	1110(c)	128,612.66		
District Tax Levy			1110	170,923.58
Total Estimated Revenues to Fund Adopted Budget			0004	647,245.39
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	129,757.67
Add To Fund Balance	0003	5,242.33

Transportation Schedule Data

On-Schedule	0005	24,199.16
Contingency	0006	2,419.92
Over-Schedule	0011	108,380.92
Fund Balance for Budget	TFS48	92,987.62
Operating Reserve	0961	27,000.00
Unreserved Fund Balance Reappropriated	0970	65,987.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,309.54
State - On-Schedule Transportation Reimbursement	3210	13,309.54
District Tax Levy	1110	42,393.30
District Mills	999	14.97
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0269 Grass Range H S

Submit ID: 0269-56337311

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	262,301.37

Budget Uses

Expenditure Budget	0002	262,301.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	218,620.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	218,620.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	43,681.35
District Mills	999	15.43
Total Estimated Revenues to Fund Adopted Budget	0004	262,301.37

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus-IC 2022- 60 passenger	2022	48,802.23	19,520.90	9,760.45	9,760.45
Type E-Chevrolet Truck-Silverado 2017- 6 passenger	2020	15,319.00	12,255.20	3,063.80	3,063.80
Type E-Ford Expedition 2020- 8 passenger	2020	27,293.50	21,834.80	5,458.70	5,458.70
Thomas Saf T Liner HDX Diesel 2020-46 passenger	2019	79,185.50	47,511.30	15,837.10	15,837.10
Bus-Bluebird Handicap Diesel 2013-47 passenger	2012	46,000.00	64,400.00	9,200.00	4,600.00
Bus-Chevrolet Express Cutaway Diesel 2009 -24 passenger	2010	24,806.50	32,248.45	4,961.30	4,961.30
Bus-Chevrolet Micro Diesel 2006-30 passenger	2006	23,500.00	35,250.00	N/A	NA
Total					43,681.35

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	66,500.00

Budget Uses

Expenditure Budget	0002	66,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,036.13
Operating Reserve	0961	13,300.00
Unreserved Fund Balance Reappropriated	0970	11,736.13

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	54,763.87
Total Estimated Revenues to Fund Adopted Budget	0004	66,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	28,045.66

Budget Uses

Expenditure Budget	0002	28,045.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	27,567.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,567.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	478.36
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,045.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0269 Grass Range H S

Submit ID: 0269-56337311

29 Flexibility Fund

Adopted Budget	0001	9,660.78

Budget Uses

Expenditure Budget	0002	9,660.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,069.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,069.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	891.50
State - Advanced Opportunity Aid	3770	3,699.37
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,660.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0269 Grass Range H S

Submit ID: 0269-56337311

61 Building Reserve Fund

Adopted Budget		0001	213,825.34

Budget Uses

Expenditure Budget		0002	213,825.34
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	186,015.34
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	186,015.34
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,848.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	10,500.00	
Building Reserve Permissive Levy	1110(b)	3,462.00	
District Tax Levy		1110	13,962.00
District Mills		999	4.93
Building Reserve Voted Mills		0134	3.71
Building Reserve Permissive Mills		0135	1.22
Total Estimated Revenues to Fund Adopted Budget		0004	213,825.34

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/08/2018	52,500.00	10	612	31,500.00	5,250.00	5,250.00
05/03/2023	52,500.00	10	612	5,250.00	5,250.00	5,250.00
Total						10,500.00

Budget Report
FY 2025

07 Cascade

0098 Great Falls Elem

Submit ID: 0098-36832348

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 7,239	N/A	178,473,349

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brian Patrick

(Signature) (Date)

Chairperson, School Trustees: Gordon Johnson

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
07 Cascade
0098 Great Falls Elem

Submit ID: 0098-36832348

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	54,382,502.06	5,436,214.48	10%	10.00%	0.00	40,128,267.44	14,254,234.62	79.85
10 Transportation	3,945,075.00	789,015.00	20%	20.00%	1,016,004.81	582,432.03	2,346,638.16	13.15
11 Bus Depreciation Reserve	64,446.67	0.00	N/A	0.00%	52,060.70	0.00	12,385.97	0.07
13 Tuition	2,473,943.26		N/A		0.00	0.00	2,473,943.26	13.86
14 Retirement	8,000,000.00	1,600,000.00	20%	20.00%	82,570.83	7,917,429.17		
17 Adult Education	551,272.00	192,945.20	35%	35.00%	100,307.17	0.00	450,964.83	2.53
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	521,648.87	0.00	N/A	0.00%	330,720.62	40,928.25	150,000.00	0.84
29 Flexibility	864,081.58	0.00	N/A	0.00%	758,252.43	105,829.15	0.00	0.00
61 Building Reserve	3,494,884.14	0.00	N/A	0.00%	2,678,025.80	474,506.88	342,351.46	1.92
Total of All Funds	74,297,853.58	8,018,174.68			5,017,942.36	49,249,392.92	20,030,518.30	112.22

50 Debt Service **Tax Jurisdiction**								
S17-0098	3,463,143.76	0.00	20-9-438	0.00%	1,112,881.03	0.00	2,350,262.73	13.17

Budget Report
FY 2025

07 Cascade

0098 Great Falls Elem

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GREAT FALLS K-6	5,682 *
M1	GREAT FALLS 7-8	1,557 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	21,424,198.14
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	2,007,059.43
D.	At Risk Student	(I-D)	379,067.17
E.	Indian Education For All	(I-E)	178,296.57
F.	American Indian Achievement Gap	(I-F)	285,802.00
G.	Data For Achievement	(I-G)	170,695.62
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,150,115.22
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	563,811.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7,302
B.	BASE Budget Limit	(II-B)	43,200,363.71
C.	Maximum Budget Limit	(II-C)	53,723,399.65
D.	Over-BASE Levy As Submitted on Budget	(II-D)	9,987,976.54
E.	Adopted Budget	(II-E)	53,211,034.30

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	44,374,166.02
H.	Maximum Budget Limit	(II-H)	55,250,006.13
I.	Highest Budget Without a Vote	(II-I)	54,382,502.06
J.	Highest Budget	(II-J)	55,250,006.13
K.	Highest Voted Amount	(II-K)	867,504.07
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	54,382,502.06

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		5,436,214.48
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		5,436,214.48

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		54,382,502.06
1.	BASE Budget Limit	(V-A1)	44,374,166.02	
2.	Over-BASE Budget	(V-A2)	10,008,336.04	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		21,424,198.14
1.	Direct State Aid Paid By State	(V-B1)	21,424,198.14	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		2,007,059.43
D.	At Risk Student	(V-D)		379,067.17
E.	Indian Education For All	(V-E)		178,296.57
F.	American Indian Achievement Gap	(V-F)		285,802.00
G.	Data For Achievement	(V-G)		170,695.62
H.	Special Education Allowable Cost Payment	(V-H)		2,150,115.22
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		43,229.00
1.	Actual Non-Levy Revenue	(V-J1)	43,229.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		17,735,702.87
1.	State - Guaranteed Tax Base Aid	(V-L1)	13,469,444.79	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,266,258.08	
M.	**Subtotal of BASE Budget Revenue	(V-M)		44,374,166.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		20,359.50
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	20,359.50	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		9,987,976.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		10,008,336.04

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.89
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		55.96
	1. District Property Tax Levy Mills	(V-U1)	55.96	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		79.85

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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07 Cascade

0098 Great Falls Elem

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01 General Fund

Adopted Budget	0001	54,382,502.06

Budget Uses

Expenditure Budget	0002	54,382,502.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	21,424,198.14
Quality Educator	3111	2,007,059.43
At Risk Student	3112	379,067.17
Indian Education For All	3113	178,296.57
American Indian Achievement Gap	3114	285,802.00
State Special Education Allowable Cost Payment to Districts	3115	2,150,115.22
Data For Achievement	3116	170,695.62
State - Guaranteed Tax Base Aid	3120	13,469,444.79

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	43,229.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	20,359.50
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,266,258.08		
Over-BASE Levy	1110(c)	9,987,976.54		
District Tax Levy			1110	14,254,234.62
Total Estimated Revenues to Fund Adopted Budget			0004	54,382,502.06
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,945,075.00

Budget Uses

Expenditure Budget	0002	3,945,075.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	529,483.66
Contingency	0006	52,948.37
Over-Schedule	0011	3,362,642.97
Fund Balance for Budget	TFS48	1,805,019.81
Operating Reserve	0961	789,015.00
Unreserved Fund Balance Reappropriated	0970	1,016,004.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	291,216.01
State - On-Schedule Transportation Reimbursement	3210	291,216.02
District Tax Levy	1110	2,346,638.16
District Mills	999	13.15
Total Estimated Revenues to Fund Adopted Budget	0004	3,945,075.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	64,446.67

Budget Uses

Expenditure Budget	0002	64,446.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	52,060.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	52,060.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	12,385.97
District Mills	999	0.07
Total Estimated Revenues to Fund Adopted Budget	0004	64,446.67

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Sienna LE 3.5 L AWD	2021	23,353.44	14,012.07	4,670.69	4,670.69
2020 Sienna LE 3.5 L AWD	2020	16,457.00	13,165.60	3,291.40	3,291.40
2018 Sienna LE 3.5 L AWD	2018	22,119.38	26,543.28	4,423.88	4,423.88
Total					12,385.97

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13 Tuition Fund

Adopted Budget	0001	2,473,943.26

Budget Uses

Expenditure Budget	0002	2,473,943.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,473,943.26
District Mills	999	13.86
Total Estimated Revenues to Fund Adopted Budget	0004	2,473,943.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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FY 2025
07 Cascade
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14 Retirement Fund

Adopted Budget	0001	8,000,000.00

Budget Uses

Expenditure Budget	0002	8,000,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,682,570.83
Operating Reserve	0961	1,600,000.00
Unreserved Fund Balance Reappropriated	0970	82,570.83

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	7,917,429.17
Total Estimated Revenues to Fund Adopted Budget	0004	8,000,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	551,272.00

Budget Uses

Expenditure Budget	0002	551,272.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	293,252.37
Operating Reserve	0961	192,945.20
Unreserved Fund Balance Reappropriated	0970	100,307.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	450,964.83
District Mills	999	2.53
Total Estimated Revenues to Fund Adopted Budget	0004	551,272.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	521,648.87

Budget Uses

Expenditure Budget	0002	521,648.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	330,720.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	330,720.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	40,928.25
District Tax Levy	1110	150,000.00
District Mills	999	0.84
Total Estimated Revenues to Fund Adopted Budget	0004	521,648.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	864,081.58

Budget Uses

Expenditure Budget	0002	864,081.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	758,252.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	758,252.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7,200.00
Other Revenue from Local Sources	1900	7,500.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	91,129.15
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	864,081.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

07 Cascade

0098 Great Falls Elem

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50 Debt Service Fund

S17-0098

Taxable Value		178,473,349.00
Adopted Budget	0001	3,463,143.76

Budget Uses

Expenditure Budget	0002	3,463,143.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,112,881.03
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,112,881.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,350,262.73
Jurisdiction Mills	999	13.17
Total Estimated Revenues to Fund Adopted Budget	0004	3,463,143.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	02/21/2017	06/30/2037	34,675,000.00	24,650,000.00	1,535,000.00	1,095,800.00	1,000.00
Elementary Bond	03/29/2018	06/30/2038	11,235,000.00	8,355,000.00	475,000.00	355,343.76	1,000.00
Total Bond Requirements							3,463,143.76

Total Debt Service Requirements	0002	3,463,143.76

Budget Report
FY 2025

07 Cascade

0098 Great Falls Elem

Submit ID: 0098-36832348

61 Building Reserve Fund

Adopted Budget		0001	3,494,884.14

Budget Uses

Expenditure Budget		0002	3,494,884.14
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,678,025.80
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,678,025.80
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	474,506.88
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	342,351.46	
District Tax Levy		1110	342,351.46
District Mills		999	1.92
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.92
Total Estimated Revenues to Fund Adopted Budget		0004	3,494,884.14

Budget Report
FY 2025

07 Cascade

0099 Great Falls H S

Submit ID: 0099-35331357

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	3,133	181,200,378

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brian Patrick

(Signature) (Date)

Chairperson, School Trustees: Gordon Johnson

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
07 Cascade
0099 Great Falls H S

Submit ID: 0099-35331357

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	26,712,777.57	2,666,677.25	10%	9.98%	0.00	19,933,339.41	6,779,438.16	37.43
10 Transportation	1,868,682.10	373,736.42	20%	20.00%	352,969.17	218,120.91	1,297,592.02	7.16
11 Bus Depreciation Reserve	39,524.46	0.00	N/A	0.00%	31,648.03	0.00	7,876.43	0.04
13 Tuition	801,970.36		N/A		0.00	0.00	801,970.36	4.43
14 Retirement	4,500,000.00	900,000.00	20%	20.00%	1,822,600.66	2,677,399.34		
17 Adult Education	558,874.00	195,605.90	35%	35.00%	274,353.89	0.00	284,520.11	1.57
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	127,896.43	0.00	N/A	0.00%	32,380.06	20,516.37	75,000.00	0.41
29 Flexibility	466,383.58	0.00	N/A	0.00%	215,854.62	250,528.96	0.00	0.00
61 Building Reserve	1,451,466.52	0.00	N/A	0.00%	1,091,176.52	175,642.94	184,647.06	1.02
Total of All Funds	36,527,575.02	4,136,019.57			3,820,982.95	23,275,547.93	9,431,044.14	52.06

50 Debt Service **Tax Jurisdiction**								
S17-0099	4,146,681.26	0.00	20-9-438	0.00%	579,979.09	0.00	3,566,702.17	19.68

Budget Report
FY 2025

07 Cascade

0099 Great Falls H S

Submit ID: 0099-35331357

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 GREAT FALLS HS 9-12 3,133 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	11,208,050.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	864,734.39
D.	At Risk Student	(I-D)	142,436.23
E.	Indian Education For All	(I-E)	77,165.79
F.	American Indian Achievement Gap	(I-F)	110,836.00
G.	Data For Achievement	(I-G)	73,876.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	653,945.76
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	515,551.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3,139
B.	BASE Budget Limit	(II-B)	21,692,334.22
C.	Maximum Budget Limit	(II-C)	26,920,768.91
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,423,049.10
E.	Adopted Budget	(II-E)	26,154,929.05

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	22,243,723.41
H.	Maximum Budget Limit	(II-H)	27,650,878.57
I.	Highest Budget Without a Vote	(II-I)	26,712,777.57
J.	Highest Budget	(II-J)	27,650,878.57
K.	Highest Voted Amount	(II-K)	938,101.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	26,712,777.57

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,666,677.25
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,666,677.25

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		26,712,777.57
1.	BASE Budget Limit	(V-A1)	22,243,723.41	
2.	Over-BASE Budget	(V-A2)	4,469,054.16	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		11,208,050.51
1.	Direct State Aid Paid By State	(V-B1)	11,208,050.51	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		864,734.39
D.	At Risk Student	(V-D)		142,436.23
E.	Indian Education For All	(V-E)		77,165.79
F.	American Indian Achievement Gap	(V-F)		110,836.00
G.	Data For Achievement	(V-G)		73,876.14
H.	Special Education Allowable Cost Payment	(V-H)		653,945.76
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		43,815.51
1.	Actual Non-Levy Revenue	(V-J1)	43,815.51	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		9,068,863.08
1.	State - Guaranteed Tax Base Aid	(V-L1)	6,712,474.02	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,356,389.06	
M.	**Subtotal of BASE Budget Revenue	(V-M)		22,243,723.41

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		46,005.06
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	46,005.06	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,423,049.10
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,469,054.16

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.02
U.	Over-BASE Mills	(V-U)		24.41
	1. District Property Tax Levy Mills	(V-U1)	24.41	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		37.43

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025
07 Cascade

0099 Great Falls H S

Submit ID: 0099-35331357

01 General Fund

Adopted Budget	0001	26,712,777.57

Budget Uses

Expenditure Budget	0002	26,712,777.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	11,208,050.51
Quality Educator	3111	864,734.39
At Risk Student	3112	142,436.23
Indian Education For All	3113	77,165.79
American Indian Achievement Gap	3114	110,836.00
State Special Education Allowable Cost Payment to Districts	3115	653,945.76
Data For Achievement	3116	73,876.14
State - Guaranteed Tax Base Aid	3120	6,712,474.02

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	36,521.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	7,294.06
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	46,005.06
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,356,389.06		
Over-BASE Levy	1110(c)	4,423,049.10		
District Tax Levy			1110	6,779,438.16
Total Estimated Revenues to Fund Adopted Budget			0004	26,712,777.57
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,868,682.10

Budget Uses

Expenditure Budget	0002	1,868,682.10
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	198,291.74
Contingency	0006	19,829.17
Over-Schedule	0011	1,650,561.19
Fund Balance for Budget	TFS48	726,705.59
Operating Reserve	0961	373,736.42
Unreserved Fund Balance Reappropriated	0970	352,969.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	109,060.45
State - On-Schedule Transportation Reimbursement	3210	109,060.46
District Tax Levy	1110	1,297,592.02
District Mills	999	7.16
Total Estimated Revenues to Fund Adopted Budget	0004	1,868,682.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	39,524.46

Budget Uses

Expenditure Budget	0002	39,524.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	31,648.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,648.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	7,876.43
District Mills	999	0.04
Total Estimated Revenues to Fund Adopted Budget	0004	39,524.46

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 SIENNA LE 3.5L AWD	2021	12,030.56	7,218.33	2,406.11	2,406.11
2020 Sienna LE 3.5L AWD	2020	16,457.00	13,165.60	3,291.40	3,291.40
2018 SIENNA LE 3.5L AWD	2018	10,894.62	13,073.52	2,178.92	2,178.92
Total					7,876.43

Budget Report
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07 Cascade
0099 Great Falls H S

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13 Tuition Fund

Adopted Budget	0001	801,970.36

Budget Uses

Expenditure Budget	0002	801,970.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	801,970.36
District Mills	999	4.43
Total Estimated Revenues to Fund Adopted Budget	0004	801,970.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	4,500,000.00

Budget Uses

Expenditure Budget	0002	4,500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,722,600.66
Operating Reserve	0961	900,000.00
Unreserved Fund Balance Reappropriated	0970	1,822,600.66

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	2,677,399.34
Total Estimated Revenues to Fund Adopted Budget	0004	4,500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	558,874.00

Budget Uses

Expenditure Budget	0002	558,874.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	469,959.79
Operating Reserve	0961	195,605.90
Unreserved Fund Balance Reappropriated	0970	274,353.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	284,520.11
District Mills	999	1.57
Total Estimated Revenues to Fund Adopted Budget	0004	558,874.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	127,896.43

Budget Uses

Expenditure Budget	0002	127,896.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	32,380.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,380.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	20,516.37
District Tax Levy	1110	75,000.00
District Mills	999	0.41
Total Estimated Revenues to Fund Adopted Budget	0004	127,896.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	466,383.58

Budget Uses

Expenditure Budget	0002	466,383.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	215,854.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	215,854.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,100.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	248,428.96
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	466,383.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund
S17-0099

Taxable Value		181,200,378.00
Adopted Budget	0001	4,146,681.26

Budget Uses

Expenditure Budget	0002	4,146,681.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	579,979.09
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	579,979.09
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,566,702.17
Jurisdiction Mills	999	19.68
Total Estimated Revenues to Fund Adopted Budget	0004	4,146,681.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	02/21/2017	06/30/2037	24,035,000.00	16,930,000.00	1,065,000.00	734,681.26	1,000.00
High School Bond	03/29/2018	06/30/2038	28,920,000.00	22,015,000.00	1,185,000.00	1,160,000.00	1,000.00
Total Bond Requirements							4,146,681.26

Total Debt Service Requirements	0002	4,146,681.26

Budget Report
FY 2025
07 Cascade

0099 Great Falls H S

Submit ID: 0099-35331357

61 Building Reserve Fund

Adopted Budget		0001	1,451,466.52

Budget Uses

Expenditure Budget		0002	1,451,466.52
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,091,176.52
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,091,176.52
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	175,642.94
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	184,647.06	
District Tax Levy		1110	184,647.06
District Mills		999	1.02
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.02
Total Estimated Revenues to Fund Adopted Budget		0004	1,451,466.52

Budget Report
FY 2025

50 Teton

0900 Greenfield Elem

Submit ID: 0900-58829985

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	87	N/A	1,960,002

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rachelle Pearson

(Signature) (Date)

Chairperson, School Trustees: Brian Larson

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
50 Teton
0900 Greenfield Elem

Submit ID: 0900-58829985

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	781,546.09	78,154.61	10%	10.00%	3,841.28	616,316.68	161,388.13	82.36
10 Transportation	102,465.14	20,493.03	20%	20.00%	21,792.98	27,116.50	53,555.66	27.32
11 Bus Depreciation Reserve	125,671.56	0.00	N/A	0.00%	85,671.56	0.00	40,000.00	20.41
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	115,000.00	23,000.00	20%	20.00%	19,805.85	95,194.15		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	668.74	0.00	N/A	0.00%	51.86	616.88	0.00	0.00
29 Flexibility	1,122.70	0.00	N/A	0.00%	1,122.70	0.00	0.00	0.00
61 Building Reserve	127,092.63	0.00	N/A	0.00%	103,182.63	19,128.00	4,782.00	2.44
Total of All Funds	1,253,566.86	121,647.64			235,468.86	758,372.21	259,725.79	132.53

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

50 Teton

0900 Greenfield Elem

Submit ID: 0900-58829985

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	GREENFIELD K-6	64
M1	GREENFIELD 7-8	23

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	342,283.24
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	27,661.36
D.	At Risk Student	(I-D)	1,497.11
E.	Indian Education For All	(I-E)	2,142.81
F.	American Indian Achievement Gap	(I-F)	1,694.00
G.	Data For Achievement	(I-G)	2,051.46
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	13,818.21
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,605.78
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,848.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	81
B.	BASE Budget Limit	(II-B)	616,128.46
C.	Maximum Budget Limit	(II-C)	765,132.46
D.	Over-BASE Levy As Submitted on Budget	(II-D)	112,724.10
E.	Adopted Budget	(II-E)	728,852.56

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	668,821.99
H.	Maximum Budget Limit	(II-H)	833,023.24
I.	Highest Budget Without a Vote	(II-I)	781,546.09
J.	Highest Budget	(II-J)	833,023.24
K.	Highest Voted Amount	(II-K)	51,477.15
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	781,546.09

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		78,154.61
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,841.28
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,841.28	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		81,995.89

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		781,546.09
1.	BASE Budget Limit	(V-A1)	668,821.99	
2.	Over-BASE Budget	(V-A2)	112,724.10	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		342,283.24
1.	Direct State Aid Paid By State	(V-B1)	342,283.24	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		27,661.36
D.	At Risk Student	(V-D)		1,497.11
E.	Indian Education For All	(V-E)		2,142.81
F.	American Indian Achievement Gap	(V-F)		1,694.00
G.	Data For Achievement	(V-G)		2,051.46
H.	Special Education Allowable Cost Payment	(V-H)		13,818.21
I.	Remaining Fund Balance Available	(V-I)		3,841.28
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,295.69
1.	Actual Non-Levy Revenue	(V-J1)	5,295.69	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		268,536.83
1.	State - Guaranteed Tax Base Aid	(V-L1)	219,872.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	48,664.03	
M.	**Subtotal of BASE Budget Revenue	(V-M)		668,821.99

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		112,724.10
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		112,724.10

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.85
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		57.51
1.	District Property Tax Levy Mills	(V-U1)	57.51	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		82.36

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

50 Teton

0900 Greenfield Elem

Submit ID: 0900-58829985

01 General Fund

Adopted Budget	0001	781,546.09

Budget Uses

Expenditure Budget	0002	781,546.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,841.28
Direct State Aid	3110	342,283.24
Quality Educator	3111	27,661.36
At Risk Student	3112	1,497.11
Indian Education For All	3113	2,142.81
American Indian Achievement Gap	3114	1,694.00
State Special Education Allowable Cost Payment to Districts	3115	13,818.21
Data For Achievement	3116	2,051.46
State - Guaranteed Tax Base Aid	3120	219,872.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,295.69
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	48,664.03		
Over-BASE Levy	1110(c)	112,724.10		
District Tax Levy			1110	161,388.13
Total Estimated Revenues to Fund Adopted Budget			0004	781,546.09
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	102,465.14

Budget Uses

Expenditure Budget	0002	102,465.14
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	24,651.36
Contingency	0006	2,465.14
Over-Schedule	0011	75,348.64
Fund Balance for Budget	TFS48	42,286.01
Operating Reserve	0961	20,493.03
Unreserved Fund Balance Reappropriated	0970	21,792.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,558.25
State - On-Schedule Transportation Reimbursement	3210	13,558.25
District Tax Levy	1110	53,555.66
District Mills	999	27.32
Total Estimated Revenues to Fund Adopted Budget	0004	102,465.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

50 Teton

0900 Greenfield Elem

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	125,671.56

Budget Uses

Expenditure Budget	0002	125,671.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	85,671.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	85,671.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	40,000.00
District Mills	999	20.41
Total Estimated Revenues to Fund Adopted Budget	0004	125,671.56

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Thomas	2024	116,135.00	10,516.88	23,227.00	22,000.00
2018 Thomas	2018	92,998.00	44,124.75	18,599.60	18,000.00
2010 BLUEBIRD VISION	2010	79,740.00	119,610.00	N/A	NA
Total					40,000.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
50 Teton

0900 Greenfield Elem

Submit ID: 0900-58829985

14 Retirement Fund

Adopted Budget	0001	115,000.00

Budget Uses

Expenditure Budget	0002	115,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42,805.85
Operating Reserve	0961	23,000.00
Unreserved Fund Balance Reappropriated	0970	19,805.85

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	95,194.15
Total Estimated Revenues to Fund Adopted Budget	0004	115,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
50 Teton

0900 Greenfield Elem

Submit ID: 0900-58829985

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	668.74

Budget Uses

Expenditure Budget	0002	668.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	51.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	51.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	616.88
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	668.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
50 Teton

0900 Greenfield Elem

Submit ID: 0900-58829985

29 Flexibility Fund

Adopted Budget	0001	1,122.70

Budget Uses

Expenditure Budget	0002	1,122.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,122.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,122.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,122.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

50 Teton

0900 Greenfield Elem

Submit ID: 0900-58829985

61 Building Reserve Fund

Adopted Budget		0001	127,092.63

Budget Uses

Expenditure Budget		0002	127,092.63
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	103,182.63
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	103,182.63
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	19,128.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,782.00	
District Tax Levy		1110	4,782.00
District Mills		999	2.44
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.44
Total Estimated Revenues to Fund Adopted Budget		0004	127,092.63

Budget Report
FY 2025

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-29872002

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 5	N/A	2,160,864

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephanie Heinemann

(Signature) (Date)

Chairperson, School Trustees: Cindy Bainter

(Signature) (Date)

County Superintendent: Susan Metcalf

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-29872002

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	114,818.94	11,481.89	10%	10.00%	10,867.23	56,361.70	47,590.01	22.02
10 Transportation	1,720.62	0.00	20%	0.00%	1,720.62	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,000.00	0.00	20%	0.00%	2,212.05	9,787.95		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,487.80	0.00	N/A	0.00%	10,405.63	82.17	0.00	0.00
29 Flexibility	15,741.42	0.00	N/A	0.00%	15,741.42	0.00	0.00	0.00
61 Building Reserve	70,362.97	0.00	N/A	0.00%	70,362.97	0.00	0.00	0.00
Total of All Funds	225,131.75	11,481.89			111,309.92	66,231.82	47,590.01	22.02

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-29872002

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 GREYCLIFF K-8 5 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	40,451.71
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,783.19
D.	At Risk Student	(I-D)	3,917.23
E.	Indian Education For All	(I-E)	123.15
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	117.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,217.78
I.	State Special Education Related-Services Payment To Coop	(I-I)	105.88
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	96,194.16
C.	Maximum Budget Limit	(II-C)	118,291.05
D.	Over-BASE Levy As Submitted on Budget	(II-D)	25,833.43
E.	Adopted Budget	(II-E)	122,027.59

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	89,085.51
H.	Maximum Budget Limit	(II-H)	110,978.91
I.	Highest Budget Without a Vote	(II-I)	114,918.94
J.	Highest Budget	(II-J)	123,012.28
K.	Highest Voted Amount	(II-K)	8,093.34
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	114,818.94

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,481.89
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		10,867.23
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	10,867.23	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		22,349.12

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		114,818.94
1.	BASE Budget Limit	(V-A1)	89,085.51	
2.	Over-BASE Budget	(V-A2)	25,733.43	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		40,451.71
1.	Direct State Aid Paid By State	(V-B1)	40,451.71	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,783.19
D.	At Risk Student	(V-D)		3,917.23
E.	Indian Education For All	(V-E)		123.15
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		117.90
H.	Special Education Allowable Cost Payment	(V-H)		6,217.78
I.	Remaining Fund Balance Available	(V-I)		10,867.23
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,750.74
1.	Actual Non-Levy Revenue	(V-J1)	1,750.74	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		21,856.58
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	21,856.58	
M.	**Subtotal of BASE Budget Revenue	(V-M)		89,085.51

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		25,733.43
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		25,733.43

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		10.11
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		11.91
1.	District Property Tax Levy Mills	(V-U1)	11.91	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		22.02

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-29872002

01 General Fund

Adopted Budget	0001	114,818.94

Budget Uses

Expenditure Budget	0002	114,818.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	10,867.23
Direct State Aid	3110	40,451.71
Quality Educator	3111	3,783.19
At Risk Student	3112	3,917.23
Indian Education For All	3113	123.15
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	6,217.78
Data For Achievement	3116	117.90
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,750.74
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	21,856.58	
Over-BASE Levy	1110(c)	25,733.43	
District Tax Levy		1110	47,590.01
Total Estimated Revenues to Fund Adopted Budget		0004	114,818.94
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,720.62

Budget Uses

Expenditure Budget	0002	1,720.62
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	1,720.62
Fund Balance for Budget	TFS48	1,720.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,720.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,720.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,212.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,212.05

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	9,787.95
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	10,487.80

Budget Uses

Expenditure Budget	0002	10,487.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	10,405.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,405.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	82.17
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,487.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	15,741.42

Budget Uses

Expenditure Budget	0002	15,741.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,741.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,741.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,741.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

49 Sweet Grass

0872 Greycliff Elem

Submit ID: 0872-29872002

61 Building Reserve Fund

Adopted Budget		0001	70,362.97

Budget Uses

Expenditure Budget		0002	70,362.97
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	70,362.97
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	70,362.97
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	70,362.97

Budget Report
FY 2025

20 Granite

0418 Hall Elem

Submit ID: 0418-06767980

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 22	N/A	1,360,285

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Nancy Radtke

(Signature) (Date)

Chairperson, School Trustees: Dawn Hauptman

(Signature) (Date)

County Superintendent: Ashley Todd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

20 Granite

0418 Hall Elem

Submit ID: 0418-06767980

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	196,366.05	19,782.08	10%	10.07%	1,892.76	141,798.90	52,674.39	38.72
10 Transportation	520.69	104.14	20%	20.00%	416.55	104.14	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	35,000.00	7,000.00	20%	20.00%	4,753.75	30,246.25		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,401.14	0.00	N/A	0.00%	1,241.82	159.32	0.00	0.00
29 Flexibility	502.27	0.00	N/A	0.00%	502.27	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	233,790.15	26,886.22			8,807.15	172,308.61	52,674.39	38.72

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

20 Granite

0418 Hall Elem

Submit ID: 0418-06767980

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 HALL K-8 22 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	88,358.85
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,349.67
D.	At Risk Student	(I-D)	1,313.22
E.	Indian Education For All	(I-E)	541.86
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	518.76
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,176.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,058.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,747.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	23
B.	BASE Budget Limit	(II-B)	177,383.76
C.	Maximum Budget Limit	(II-C)	221,386.83
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,974.36
E.	Adopted Budget	(II-E)	200,358.12

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	172,730.91
H.	Maximum Budget Limit	(II-H)	214,806.31
I.	Highest Budget Without a Vote	(II-I)	196,366.05
J.	Highest Budget	(II-J)	214,806.31
K.	Highest Voted Amount	(II-K)	18,440.26
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	196,366.05

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		19,636.61
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		145.47
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	145.47	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,892.76
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	660.78	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,231.98	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		21,674.84

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		196,366.05
1.	BASE Budget Limit	(V-A1)	172,730.91	
2.	Over-BASE Budget	(V-A2)	23,635.14	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		88,358.85
1.	Direct State Aid Paid By State	(V-B1)	88,358.85	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,349.67
D.	At Risk Student	(V-D)		1,313.22
E.	Indian Education For All	(V-E)		541.86
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		518.76
H.	Special Education Allowable Cost Payment	(V-H)		3,176.60
I.	Remaining Fund Balance Available	(V-I)		1,231.98
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,402.93
1.	Actual Non-Levy Revenue	(V-J1)	2,402.93	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		67,837.04
1.	State - Guaranteed Tax Base Aid	(V-L1)	38,137.01	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	29,700.03	
M.	**Subtotal of BASE Budget Revenue	(V-M)		172,730.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		660.78
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	660.78	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		22,974.36
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		23,635.14

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.83
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		16.89
1.	District Property Tax Levy Mills	(V-U1)	16.89	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		38.72

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

20 Granite

0418 Hall Elem

Submit ID: 0418-06767980

01 General Fund

Adopted Budget	0001	196,366.05

Budget Uses

Expenditure Budget	0002	196,366.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,892.76
Direct State Aid	3110	88,358.85
Quality Educator	3111	7,349.67
At Risk Student	3112	1,313.22
Indian Education For All	3113	541.86
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,176.60
Data For Achievement	3116	518.76
State - Guaranteed Tax Base Aid	3120	38,137.01

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,285.95
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	116.98
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	29,700.03		
Over-BASE Levy	1110(c)	22,974.36		
District Tax Levy			1110	52,674.39
Total Estimated Revenues to Fund Adopted Budget			0004	196,366.05
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	520.69

Budget Uses

Expenditure Budget	0002	520.69
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	520.69
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	520.69
Operating Reserve	0961	104.14
Unreserved Fund Balance Reappropriated	0970	416.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	104.14
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	520.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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20 Granite

0418 Hall Elem

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14 Retirement Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,753.75
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	4,753.75

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	30,246.25
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
20 Granite
0418 Hall Elem

Submit ID: 0418-06767980

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

20 Granite

0418 Hall Elem

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,401.14

Budget Uses

Expenditure Budget	0002	1,401.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,241.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,241.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	159.32
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,401.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0418 Hall Elem

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29 Flexibility Fund

Adopted Budget	0001	502.27

Budget Uses

Expenditure Budget	0002	502.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	502.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	502.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	502.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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0418 Hall Elem

Submit ID: 0418-06767980

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

41 Ravalli

Submit ID: 0735-30108805

0735 Hamilton K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	1,140	575	39,335,845

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cathy Binando

(Signature) (Date)

Chairperson, School Trustees: Patrick Hanley

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

41 Ravalli

Submit ID: 0735-30108805

0735 Hamilton K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	13,349,733.81	1,280,379.79	10%	9.59%	0.00	10,273,806.10	3,075,927.71	78.21
10 Transportation	1,667,250.00	242,885.74	20%	14.57%	0.00	187,000.00	1,480,250.00	37.63
11 Bus Depreciation Reserve	147,144.05	0.00	N/A	0.00%	11,022.39	0.00	136,121.66	3.46
13 Tuition	884,665.00		N/A		0.00	0.00	884,665.00	22.49
14 Retirement	2,030,805.00	406,161.00	20%	20.00%	177,919.36	1,852,885.64		
17 Adult Education	150,000.00	47,834.99	35%	31.89%	0.00	0.00	150,000.00	3.81
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	25,990.01	0.00	N/A	0.00%	15,165.13	10,824.88	0.00	0.00
29 Flexibility	414,133.02	0.00	N/A	0.00%	111,227.71	195,925.31	106,980.00	2.72
61 Building Reserve	355,145.81	0.00	N/A	0.00%	135,835.81	108,941.04	110,368.96	2.81
Total of All Funds	19,024,866.70	1,977,261.52			451,170.40	12,629,382.97	5,944,313.33	151.13

50 Debt Service **Tax Jurisdiction**								
0735	749,231.26	250,000.00	20-9-438	33.37%	318,085.61	0.00	431,145.65	10.96

Budget Report
FY 2025

41 Ravalli

Submit ID: 0735-30108805

0735 Hamilton K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HAMILTON K-6	876
M1	HAMILTON 7-8	264
H1	HAMILTON HS 9-12	575

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	5,900,156.17
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	520,107.82
D.	At Risk Student	(I-D)	54,572.47
E.	Indian Education For All	(I-E)	42,240.45
F.	American Indian Achievement Gap	(I-F)	10,890.00
G.	Data For Achievement	(I-G)	40,439.70
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	363,185.55
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	82,919.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	100,270.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,721
B.	BASE Budget Limit	(II-B)	11,040,350.19
C.	Maximum Budget Limit	(II-C)	13,727,590.84
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,613,460.00
E.	Adopted Budget	(II-E)	12,653,810.19

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	11,736,273.81
H.	Maximum Budget Limit	(II-H)	14,594,076.04
I.	Highest Budget Without a Vote	(II-I)	13,349,733.81
J.	Highest Budget	(II-J)	14,594,076.04
K.	Highest Voted Amount	(II-K)	1,244,342.23
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	13,349,733.81

Budget Report
FY 2025

41 Ravalli

Submit ID: 0735-30108805

0735 Hamilton K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,280,379.79
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,280,379.79

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	241,417.80	121,767.75	363,185.55
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	96,567.12	48,707.10	145,274.22

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	368,544.00	707,574.00	1,076,118.00
F.	100% Of Per Student Entitlement	7,562,724.00	4,560,612.50	12,123,336.50
		7,931,268.00	5,268,186.50	13,199,454.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	2,799,737.60	1,859,669.84	4,659,407.44
H.	Special Education in BASE@40%	96,567.12	48,707.10	145,274.22
I.	Subsidized BASE Amount	2,896,304.72	1,908,376.94	4,804,681.66
J.	Subsidized BASE Ratio	60%	40%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		13,349,733.81
1.	BASE Budget Limit	(V-A1)	11,736,273.81	
2.	Over-BASE Budget	(V-A2)	1,613,460.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		5,900,156.17
1.	Direct State Aid Paid By State	(V-B1)	5,900,156.17	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		520,107.82
D.	At Risk Student	(V-D)		54,572.47
E.	Indian Education For All	(V-E)		42,240.45
F.	American Indian Achievement Gap	(V-F)		10,890.00
G.	Data For Achievement	(V-G)		40,439.70

H.	Special Education Allowable Cost Payment	(V-H)		363,185.55
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		20,574.12
	1. Actual Non-Levy Revenue	(V-J1)	20,574.12	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		4,784,107.53
	1. State - Guaranteed Tax Base Aid	(V-L1)	3,321,639.82	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,462,467.71	
M.	**Subtotal of BASE Budget Revenue	(V-M)		11,736,273.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,613,460.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,613,460.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.48
T.	BASE Mills - High School	(V-T)		13.71
U.	Over-BASE Mills	(V-U)		41.02
	1. District Property Tax Levy Mills	(V-U1)	41.02	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		78.21

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

41 Ravalli

Submit ID: 0735-30108805

0735 Hamilton K-12 Schools

01 General Fund

Adopted Budget	0001	13,349,733.81

Budget Uses

Expenditure Budget	0002	13,349,733.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	5,900,156.17
Quality Educator	3111	520,107.82
At Risk Student	3112	54,572.47
Indian Education For All	3113	42,240.45
American Indian Achievement Gap	3114	10,890.00
State Special Education Allowable Cost Payment to Districts	3115	363,185.55
Data For Achievement	3116	40,439.70
State - Guaranteed Tax Base Aid	3120	3,321,639.82

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	20,416.12
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	158.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,462,467.71		
Over-BASE Levy	1110(c)	1,613,460.00		
District Tax Levy			1110	3,075,927.71
Total Estimated Revenues to Fund Adopted Budget			0004	13,349,733.81
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2025

41 Ravalli

Submit ID: 0735-30108805

0735 Hamilton K-12 Schools

10 Transportation Fund

Adopted Budget	0001	1,667,250.00

Budget Uses

Expenditure Budget	0002	1,667,250.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	170,000.00
Contingency	0006	17,000.00
Over-Schedule	0011	1,480,250.00
Fund Balance for Budget	TFS48	242,885.74
Operating Reserve	0961	242,885.74
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	93,500.00
State - On-Schedule Transportation Reimbursement	3210	93,500.00
District Tax Levy	1110	1,480,250.00
District Mills	999	37.63
Total Estimated Revenues to Fund Adopted Budget	0004	1,667,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

41 Ravalli

Submit ID: 0735-30108805

0735 Hamilton K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	147,144.05

Budget Uses

Expenditure Budget	0002	147,144.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,022.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,022.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	136,121.66
District Mills	999	3.46
Total Estimated Revenues to Fund Adopted Budget	0004	147,144.05

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2000 Van Hool T-2145 Motor Coach (Glasgow)	2024	25,000.00	0.00	5,000.00	5,000.00
2004 MCI - J4500 Motor Coach (Corvallis)	2024	15,000.00	0.00	3,000.00	3,000.00
2008 MCI K4500 (Lewistown)	2024	50,000.00	0.00	10,000.00	10,000.00
2022 - Yellow - IC - #B003962	2022	146,227.16	29,345.43	29,245.43	29,245.43
2022 - Yellow - IC - #b003963	2022	146,227.16	29,345.43	29,245.43	29,245.43
Bus #59 - Transmission and Repairs	2017	17,409.58	14,127.68	3,481.92	3,481.92
2005 Ford Mid-Sized Bus	2016	65,017.61	52,414.08	13,003.52	13,003.52
1999 MCI - Bus #59	2014	133,226.79	133,626.80	26,645.36	26,645.36
2012 Blue Bird All American Converted Yellow Bus	2012	169,000.00	237,000.00	33,800.00	16,500.00
1998 MCI	2009	110,000.00	165,000.00	N/A	NA
2001 IC Amtran 84 Pass	2009	36,500.00	54,750.00	N/A	NA
2002 Thomas - Yellow Bus	2008	22,012.00	33,018.00	N/A	NA
Total					136,121.66

Budget Report
FY 2025

41 Ravalli

Submit ID: 0735-30108805

0735 Hamilton K-12 Schools

13 Tuition Fund

Adopted Budget	0001	884,665.00

Budget Uses

Expenditure Budget	0002	884,665.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	884,665.00
District Mills	999	22.49
Total Estimated Revenues to Fund Adopted Budget	0004	884,665.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

41 Ravalli

Submit ID: 0735-30108805

0735 Hamilton K-12 Schools

14 Retirement Fund

Adopted Budget	0001	2,030,805.00

Budget Uses

Expenditure Budget	0002	2,030,805.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	584,080.36
Operating Reserve	0961	406,161.00
Unreserved Fund Balance Reappropriated	0970	177,919.36

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,852,885.64
Total Estimated Revenues to Fund Adopted Budget	0004	2,030,805.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	47,834.99
Operating Reserve	0961	47,834.99
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	150,000.00
District Mills	999	3.81
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

41 Ravalli

Submit ID: 0735-30108805

0735 Hamilton K-12 Schools

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

41 Ravalli

Submit ID: 0735-30108805

0735 Hamilton K-12 Schools

28 Technology Fund

Adopted Budget	0001	25,990.01

Budget Uses

Expenditure Budget	0002	25,990.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,165.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,165.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	10,824.88
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,990.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

41 Ravalli

Submit ID: 0735-30108805

0735 Hamilton K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	414,133.02

Budget Uses

Expenditure Budget	0002	414,133.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	111,227.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	111,227.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	106,980.00
State - Advanced Opportunity Aid	3770	88,945.31
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	106,980.00
District Mills	999	2.72
Total Estimated Revenues to Fund Adopted Budget	0004	414,133.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

41 Ravalli

Submit ID: 0735-30108805

0735 Hamilton K-12 Schools

50 Debt Service Fund

0735

Taxable Value		39,335,845.00
Adopted Budget	0001	749,231.26

Budget Uses

Expenditure Budget	0002	749,231.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	568,085.61
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	250,000.00
Unreserved Fund Balance Reappropriated	0970	318,085.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	431,145.65
Jurisdiction Mills	999	10.96
Total Estimated Revenues to Fund Adopted Budget	0004	749,231.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	09/28/2017	06/30/2038	3,666,000.00	2,706,000.00	164,000.00	106,460.00	250.00
Elementary Bond	09/28/2017	06/30/2038	5,499,000.00	4,059,000.00	246,000.00	159,690.00	250.00
High School Bond	05/24/2018	06/30/2038	234,000.00	170,000.00	10,000.00	6,832.50	250.00
Elementary Bond	05/28/2018	06/30/2038	351,000.00	255,000.00	15,000.00	10,248.76	250.00
Total Bond Requirements							719,231.26

SIDs

Issue Type		Amount
High School		30,000.00
Total SID Requirements		30,000.00
Total Debt Service Requirements	0002	749,231.26

Budget Report
FY 2025

41 Ravalli

Submit ID: 0735-30108805

0735 Hamilton K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	355,145.81

Budget Uses

Expenditure Budget		0002	355,145.81
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	135,835.81
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	135,835.81
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	108,941.04
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	110,368.96	
District Tax Levy		1110	110,368.96
District Mills		999	2.81
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.81
Total Estimated Revenues to Fund Adopted Budget		0004	355,145.81

Budget Report
FY 2025

02 Big Horn

0023 Hardin Elem

Submit ID: 0023-06062988

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	1,287	N/A	14,837,913

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kym Kern

(Signature) (Date)

Chairperson, School Trustees: Jodeen Marston

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

02 Big Horn

0023 Hardin Elem

Submit ID: 0023-06062988

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	9,292,654.10	826,402.52	10%	8.89%	0.00	7,909,899.69	1,382,754.41	93.23
10 Transportation	1,372,000.00	165,577.91	20%	12.07%	0.00	465,766.49	906,233.51	61.08
11 Bus Depreciation Reserve	904,930.46	0.00	N/A	0.00%	843,114.36	1,500.00	60,316.10	4.06
13 Tuition	70,000.00		N/A		64,717.40	0.00	5,282.60	0.36
14 Retirement	1,700,000.00	340,000.00	20%	20.00%	370,243.87	1,329,756.13		
17 Adult Education	15,000.00	5,250.00	35%	35.00%	11,781.20	0.00	3,218.80	0.22
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	160,867.03	0.00	N/A	0.00%	153,244.11	7,622.92	0.00	0.00
29 Flexibility	75,276.44	0.00	N/A	0.00%	75,276.44	0.00	0.00	0.00
61 Building Reserve	1,010,902.10	0.00	N/A	0.00%	854,552.10	117,061.00	39,289.00	2.65
Total of All Funds	14,601,630.13	1,337,230.43			2,372,929.48	9,831,606.23	2,397,094.42	161.60

50 Debt Service **Tax Jurisdiction**								
0023	153,111.18	2,802,230.90	20-9-438	1830.19%	0.00	153,111.78	0.00	0.00

Budget Report
FY 2025

02 Big Horn

0023 Hardin Elem

Submit ID: 0023-06062988

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HARDIN K-6	1,009
E3	FORT SMITH K-6	21
M1	HARDIN 7-8	257

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,923,596.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	387,978.99
D.	At Risk Student	(I-D)	160,321.74
E.	Indian Education For All	(I-E)	31,698.81
F.	American Indian Achievement Gap	(I-F)	250,712.00
G.	Data For Achievement	(I-G)	30,347.46
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	272,547.99
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	119,104.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,285
B.	BASE Budget Limit	(II-B)	8,199,615.04
C.	Maximum Budget Limit	(II-C)	10,068,701.28
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,027,931.27
E.	Adopted Budget	(II-E)	9,227,546.31

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	8,264,722.83
H.	Maximum Budget Limit	(II-H)	10,183,775.78
I.	Highest Budget Without a Vote	(II-I)	9,292,654.10
J.	Highest Budget	(II-J)	10,183,775.78
K.	Highest Voted Amount	(II-K)	891,121.68
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	9,292,654.10

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		826,402.52
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		826,402.52

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		9,292,654.10
1.	BASE Budget Limit	(V-A1)	8,264,722.83	
2.	Over-BASE Budget	(V-A2)	1,027,931.27	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,923,596.51
1.	Direct State Aid Paid By State	(V-B1)	3,923,596.51	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		387,978.99
D.	At Risk Student	(V-D)		160,321.74
E.	Indian Education For All	(V-E)		31,698.81
F.	American Indian Achievement Gap	(V-F)		250,712.00
G.	Data For Achievement	(V-G)		30,347.46
H.	Special Education Allowable Cost Payment	(V-H)		272,547.99
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		155.39
1.	Actual Non-Levy Revenue	(V-J1)	155.39	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,207,363.94
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,852,540.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	354,823.14	
M.	**Subtotal of BASE Budget Revenue	(V-M)		8,264,722.83

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,027,931.27
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,027,931.27

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.95
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		69.28
1.	District Property Tax Levy Mills	(V-U1)	69.28	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		93.23

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

02 Big Horn

0023 Hardin Elem

Submit ID: 0023-06062988

01 General Fund

Adopted Budget	0001	9,292,654.10

Budget Uses

Expenditure Budget	0002	9,292,654.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,923,596.51
Quality Educator	3111	387,978.99
At Risk Student	3112	160,321.74
Indian Education For All	3113	31,698.81
American Indian Achievement Gap	3114	250,712.00
State Special Education Allowable Cost Payment to Districts	3115	272,547.99
Data For Achievement	3116	30,347.46
State - Guaranteed Tax Base Aid	3120	2,852,540.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	136.75
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	18.64
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	354,823.14		
Over-BASE Levy	1110(c)	1,027,931.27		
District Tax Levy			1110	1,382,754.41
Total Estimated Revenues to Fund Adopted Budget			0004	9,292,654.10
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,372,000.00

Budget Uses

Expenditure Budget	0002	1,372,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	423,424.08
Contingency	0006	42,342.41
Over-Schedule	0011	906,233.51
Fund Balance for Budget	TFS48	165,577.91
Operating Reserve	0961	165,577.91
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	232,883.24
State - On-Schedule Transportation Reimbursement	3210	232,883.25
District Tax Levy	1110	906,233.51
District Mills	999	61.08
Total Estimated Revenues to Fund Adopted Budget	0004	1,372,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	904,930.46

Budget Uses

Expenditure Budget	0002	904,930.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	843,114.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	843,114.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	60,316.10
District Mills	999	4.06
Total Estimated Revenues to Fund Adopted Budget	0004	904,930.46

Budget Report
FY 2025

02 Big Horn

0023 Hardin Elem

Submit ID: 0023-06062988

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Prevost	2024	88,750.00	0.00	17,750.00	1,500.00
2023 Ford Expedition	2024	60,328.50	0.00	12,065.70	12,065.70
2022 Bluebird All American	2021	87,187.00	52,312.20	17,437.40	17,437.40
2020 Thomas Bus (Bulldog)	2020	146,565.00	117,252.00	29,313.00	29,313.00
2020 Thomas Bus	2019	69,630.00	69,630.00	13,926.00	0.00
2018 Thomas 84 Passenger bus Modle 141YS	2017	105,562.50	147,787.50	21,112.50	0.00
2015 Thomas EFX 84-passenger #1	2015	74,645.25	111,967.88	N/A	NA
2015 Thomas EFX 84-passenger 22-4576B	2015	74,645.25	111,967.88	N/A	NA
2014 Bluebird 84-passenger	2014	63,250.00	94,875.00	N/A	NA
2006 Bluebird All American	2011	69,500.00	104,250.00	N/A	NA
2011 Thomas w/Luggage Compartments	2011	83,027.50	124,541.25	N/A	NA
2011 Thomas bus - handicap - MVP-EF - 40-passenger	2010	101,819.00	152,728.50	N/A	NA
2011 Thomas yellow bus MVP-EF	2010	60,456.67	90,685.01	N/A	NA
1BABNCPH69F257840 2009 Bluebird bus	2008	58,333.33	87,500.00	N/A	NA
2004 Thomas bus	2004	36,816.70	55,225.05	N/A	NA
1999 IHC	2000	25,914.50	38,871.75	N/A	NA
1989 MCI 102C3	1999	74,260.00	111,390.00	N/A	NA
Total					60,316.10

Budget Report
FY 2025
02 Big Horn
0023 Hardin Elem

Submit ID: 0023-06062988

13 Tuition Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	64,717.40
Unreserved Fund Balance Reappropriated	0970	64,717.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,282.60
District Mills	999	0.36
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,700,000.00

Budget Uses

Expenditure Budget	0002	1,700,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	710,243.87
Operating Reserve	0961	340,000.00
Unreserved Fund Balance Reappropriated	0970	370,243.87

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,329,756.13
Total Estimated Revenues to Fund Adopted Budget	0004	1,700,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,031.20
Operating Reserve	0961	5,250.00
Unreserved Fund Balance Reappropriated	0970	11,781.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,218.80
District Mills	999	0.22
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	160,867.03

Budget Uses

Expenditure Budget	0002	160,867.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	153,244.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	153,244.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	7,622.92
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	160,867.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

02 Big Horn

0023 Hardin Elem

Submit ID: 0023-06062988

29 Flexibility Fund

Adopted Budget	0001	75,276.44

Budget Uses

Expenditure Budget	0002	75,276.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	75,276.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	75,276.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	75,276.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

02 Big Horn

0023 Hardin Elem

Submit ID: 0023-06062988

50 Debt Service Fund

0023

Taxable Value		14,603,511.00
Adopted Budget	0001	153,111.18

Budget Uses

Expenditure Budget	0002	85,305.56
Add To Fund Balance	0003	67,805.62
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,802,230.90
Fund Balance In Sinking Fund	0960	2,780,175.60
Operating Reserve	0961	2,802,230.90
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	153,111.78
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	153,111.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.60

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	06/15/2011	06/15/2026	3,171,750.00	507,782.28	84,755.56	0.00	550.00
Total Bond Requirements							85,305.56
Total Debt Service Requirements						0002	85,305.56

61 Building Reserve Fund

Adopted Budget		0001	1,010,902.10

Budget Uses

Expenditure Budget		0002	1,010,902.10
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	854,552.10
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	854,552.10
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	117,061.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	39,289.00	
District Tax Levy		1110	39,289.00
District Mills		999	2.65
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.65
Total Estimated Revenues to Fund Adopted Budget		0004	1,010,902.10

Budget Report
FY 2025

02 Big Horn

1189 Hardin H S

Submit ID: 1189-00386679

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	539	18,602,688

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kym Kern

(Signature) (Date)

Chairperson, School Trustees: Jodeen Marston

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

02 Big Horn

1189 Hardin H S

Submit ID: 1189-00386679

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,694,836.13	471,097.71	10%	10.03%	78,199.28	4,008,423.58	608,213.27	32.67
10 Transportation	495,000.00	42,860.61	20%	8.66%	0.00	252,034.02	242,965.98	13.06
11 Bus Depreciation Reserve	1,192,020.68	0.00	N/A	0.00%	1,175,723.17	16,297.51	0.00	0.00
13 Tuition	65,000.00		N/A		63,133.67	1,866.33	0.00	0.00
14 Retirement	550,000.00	110,000.00	20%	20.00%	73,857.17	476,142.83		
17 Adult Education	57,000.00	394.15	35%	0.69%	0.00	15,725.67	41,274.33	2.22
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	198,344.66	0.00	N/A	0.00%	194,460.07	3,884.59	0.00	0.00
29 Flexibility	2,272,814.85	0.00	N/A	0.00%	2,272,814.85	0.00	0.00	0.00
61 Building Reserve	749,749.57	0.00	N/A	0.00%	665,181.49	62,835.08	21,733.00	1.17
Total of All Funds	10,274,765.89	624,352.47			4,523,369.70	4,837,209.61	914,186.58	49.12

50 Debt Service **Tax Jurisdiction**								
1189	406,250.00	6,914,734.78	20-9-438	1702.09%	0.00	209,178.81	197,071.19	10.59

Budget Report
FY 2025

02 Big Horn

1189 Hardin H S

Submit ID: 1189-00386679

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HARDIN HS 9-12 539

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,071,271.28
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	153,641.59
D.	At Risk Student	(I-D)	54,409.48
E.	Indian Education For All	(I-E)	13,275.57
F.	American Indian Achievement Gap	(I-F)	110,836.00
G.	Data For Achievement	(I-G)	12,709.62
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	114,144.03
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	105,958.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	525
B.	BASE Budget Limit	(II-B)	3,965,100.85
C.	Maximum Budget Limit	(II-C)	4,894,167.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	404,989.75
E.	Adopted Budget	(II-E)	4,435,162.53

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,211,647.10
H.	Maximum Budget Limit	(II-H)	5,178,340.81
I.	Highest Budget Without a Vote	(II-I)	4,694,836.13
J.	Highest Budget	(II-J)	5,178,340.81
K.	Highest Voted Amount	(II-K)	483,504.68
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,694,836.13

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			469,483.61
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			1,614.10
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,614.10		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			78,199.28
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	78,199.28		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			549,296.99

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			4,694,836.13
	1. BASE Budget Limit	(V-A1)	4,211,647.10		
	2. Over-BASE Budget	(V-A2)	483,189.03		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			2,071,271.28
	1. Direct State Aid Paid By State	(V-B1)	2,071,271.28		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			153,641.59
D.	At Risk Student	(V-D)			54,409.48
E.	Indian Education For All	(V-E)			13,275.57
F.	American Indian Achievement Gap	(V-F)			110,836.00
G.	Data For Achievement	(V-G)			12,709.62
H.	Special Education Allowable Cost Payment	(V-H)			114,144.03
I.	Remaining Fund Balance Available	(V-I)			0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)			323,193.81
	1. Actual Non-Levy Revenue	(V-J1)	102.73		
	2. Anticipated Non-Levy Revenue	(V-J2)	323,091.08		
	3. TIF Applied To BASE Budget	(V-J3)	0.00		
	4. Excess Levy BASE	(V-J4)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Levy Requirements	(V-L)			1,358,165.72
	1. State - Guaranteed Tax Base Aid	(V-L1)	1,154,942.20		
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	203,223.52		
M.	**Subtotal of BASE Budget Revenue	(V-M)			4,211,647.10

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			78,199.28
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	78,199.28		
	2. Tuition	(V-O2)	0.00		

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		404,989.75
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		483,189.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		10.90
U.	Over-BASE Mills	(V-U)		21.77
1.	District Property Tax Levy Mills	(V-U1)	21.77	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		32.67

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	4,694,836.13

Budget Uses

Expenditure Budget	0002	4,694,836.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	78,199.28
Direct State Aid	3110	2,071,271.28
Quality Educator	3111	153,641.59
At Risk Student	3112	54,409.48
Indian Education For All	3113	13,275.57
American Indian Achievement Gap	3114	110,836.00
State Special Education Allowable Cost Payment to Districts	3115	114,144.03
Data For Achievement	3116	12,709.62
State - Guaranteed Tax Base Aid	3120	1,154,942.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	102.73
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	323,091.08
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	203,223.52		
Over-BASE Levy	1110(c)	404,989.75		
District Tax Levy			1110	608,213.27
Total Estimated Revenues to Fund Adopted Budget			0004	4,694,836.13
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	495,000.00

Budget Uses

Expenditure Budget	0002	495,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	138,233.52
Contingency	0006	13,823.35
Over-Schedule	0011	342,943.13
Fund Balance for Budget	TFS48	42,860.61
Operating Reserve	0961	42,860.61
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	99,977.15
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	76,028.43
State - On-Schedule Transportation Reimbursement	3210	76,028.44
District Tax Levy	1110	242,965.98
District Mills	999	13.06
Total Estimated Revenues to Fund Adopted Budget	0004	495,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,192,020.68

Budget Uses

Expenditure Budget	0002	1,192,020.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,175,723.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,175,723.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	16,297.51
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,192,020.68

Budget Report
FY 2025
02 Big Horn
1189 Hardin H S

Submit ID: 1189-00386679

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Prevost	2024	266,250.00	0.00	53,250.00	0.00
2023 Ford Expedition	2024	20,109.50	0.00	4,021.90	0.00
2022 Bluebird All American	2021	29,063.00	17,437.80	5,812.60	0.00
2020 Thomas Bus (Bulldog)	2020	48,855.00	39,084.00	9,771.00	0.00
2020 Thomas Bus	2019	34,815.00	34,815.00	6,963.00	0.00
20418 Thomas 84 Passenger Bus Model 141YS	2017	35,187.50	42,225.00	7,037.50	0.00
2015 Thomas EFX 84-passenger 22-4576B	2015	24,881.75	37,322.63	N/A	NA
2015 Thomas EFX 84-passenger 22-4577B	2015	24,881.75	37,322.63	N/A	NA
2007 Prevost 55-passenger	2014	269,980.00	404,970.00	N/A	NA
2014 Bluebird 84-passenger	2014	63,250.00	94,875.00	N/A	NA
2011 Thomas w/Luggage Compartments	2011	17,405.50	26,108.25	N/A	NA
56 Passenger Prevost Charter	2011	160,500.00	240,750.00	N/A	NA
2011 Thomas yellow bus MVP-EF	2010	30,228.33	45,342.50	N/A	NA
1BABNCPH69F257840 2009 Bluebird bus	2008	29,166.67	43,750.01	N/A	NA
1996 Prevost H345	2005	140,000.00	210,000.00	N/A	NA
2004 Thomas bus	2004	36,816.70	55,225.05	N/A	NA
1989 MCI 102C3	1999	74,260.00	111,390.00	N/A	NA
1999 IHC	1999	25,914.50	38,871.75	N/A	NA
Total					0.00

Budget Report
FY 2025

02 Big Horn

1189 Hardin H S

Submit ID: 1189-00386679

13 Tuition Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	63,133.67
Unreserved Fund Balance Reappropriated	0970	63,133.67

Estimated Funding Sources

Coal Gross Proceeds	1123	1,866.33
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
02 Big Horn
1189 Hardin H S

Submit ID: 1189-00386679

14 Retirement Fund

Adopted Budget	0001	550,000.00

Budget Uses

Expenditure Budget	0002	550,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	183,857.17
Operating Reserve	0961	110,000.00
Unreserved Fund Balance Reappropriated	0970	73,857.17

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	476,142.83
Total Estimated Revenues to Fund Adopted Budget	0004	550,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	57,000.00

Budget Uses

Expenditure Budget	0002	57,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	394.15
Operating Reserve	0961	394.15
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	15,725.67
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	41,274.33
District Mills	999	2.22
Total Estimated Revenues to Fund Adopted Budget	0004	57,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	198,344.66

Budget Uses

Expenditure Budget	0002	198,344.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	194,460.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	194,460.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,884.59
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	198,344.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2,272,814.85

Budget Uses

Expenditure Budget	0002	2,272,814.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,272,814.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,272,814.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,272,814.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
02 Big Horn

1189 Hardin H S

Submit ID: 1189-00386679

50 Debt Service Fund
1189

Taxable Value		18,602,688.00
Adopted Budget	0001	406,250.00

Budget Uses

Expenditure Budget	0002	326,786.16
Add To Fund Balance	0003	79,463.84
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,914,734.78
Fund Balance In Sinking Fund	0960	6,870,837.04
Operating Reserve	0961	6,914,734.78
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	66,714.97
Interest Earnings	1510	142,463.84
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	197,071.19
Jurisdiction Mills	999	10.59
Total Estimated Revenues to Fund Adopted Budget	0004	406,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	06/15/2011	06/15/2026	7,500,000.00	1,138,332.66	326,286.16	0.00	500.00
Total Bond Requirements							326,786.16
Total Debt Service Requirements						0002	326,786.16

Budget Report
FY 2025

02 Big Horn

1189 Hardin H S

Submit ID: 1189-00386679

61 Building Reserve Fund

Adopted Budget		0001	749,749.57

Budget Uses

Expenditure Budget		0002	749,749.57
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	665,181.49
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	665,181.49
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	11,818.08
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	51,017.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	21,733.00	
District Tax Levy		1110	21,733.00
District Mills		999	1.17
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.17
Total Estimated Revenues to Fund Adopted Budget		0004	749,749.57

Budget Report
FY 2025

03 Blaine

0030 Harlem Elem

Submit ID: 0030-21189735

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 477	N/A	3,751,438

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kelly Messerly

(Signature) (Date)

Chairperson, School Trustees: Michael King II

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

03 Blaine

0030 Harlem Elem

Submit ID: 0030-21189735

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,254,540.84	219,008.68	10%	6.73%	0.00	3,167,297.03	87,243.81	23.19
10 Transportation	232,000.00	46,400.00	20%	20.00%	13,143.49	66,257.17	152,599.34	40.68
11 Bus Depreciation Reserve	223,000.00	0.00	N/A	0.00%	210,326.97	5,000.00	7,673.03	2.05
13 Tuition	8,000.00		N/A		4,938.01	100.00	2,961.99	0.79
14 Retirement	700,000.00	140,000.00	20%	20.00%	56,604.00	643,396.00		
17 Adult Education	1,000.00	0.00	35%	0.00%	365.02	634.98	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	11,000.00	0.00	N/A	0.00%	7,655.32	3,344.68	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	196,000.00	0.00	N/A	0.00%	125,023.00	51,800.63	19,176.37	5.11
Total of All Funds	4,625,540.84	405,408.68			418,055.81	3,937,830.49	269,654.54	71.82

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

03 Blaine

0030 Harlem Elem

Submit ID: 0030-21189735

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HARLEM K-6	375 *
M1	HARLEM 7-8	102 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,503,623.30
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	155,220.98
D.	At Risk Student	(I-D)	50,358.09
E.	Indian Education For All	(I-E)	11,748.51
F.	American Indian Achievement Gap	(I-F)	107,206.00
G.	Data For Achievement	(I-G)	11,247.66
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	155,511.52
I.	State Special Education Related-Services Payment To Coop	(I-I)	24,987.68
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	50,300.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	489
B.	BASE Budget Limit	(II-B)	3,297,271.14
C.	Maximum Budget Limit	(II-C)	4,057,277.49
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	3,297,271.14

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,254,540.84
H.	Maximum Budget Limit	(II-H)	3,990,477.66
I.	Highest Budget Without a Vote	(II-I)	3,254,540.84
J.	Highest Budget	(II-J)	3,990,477.66
K.	Highest Voted Amount	(II-K)	735,936.82
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,254,540.84

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		219,008.68
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		219,008.68

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,254,540.84
1.	BASE Budget Limit	(V-A1)	3,254,540.84	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,503,623.30
1.	Direct State Aid Paid By State	(V-B1)	1,503,623.30	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		155,220.98
D.	At Risk Student	(V-D)		50,358.09
E.	Indian Education For All	(V-E)		11,748.51
F.	American Indian Achievement Gap	(V-F)		107,206.00
G.	Data For Achievement	(V-G)		11,247.66
H.	Special Education Allowable Cost Payment	(V-H)		155,511.52
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,923.97
1.	Actual Non-Levy Revenue	(V-J1)	5,923.97	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,253,700.81
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,166,457.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	87,243.81	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,254,540.84

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.19
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.19

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

03 Blaine

0030 Harlem Elem

Submit ID: 0030-21189735

01 General Fund

Adopted Budget	0001	3,254,540.84

Budget Uses

Expenditure Budget	0002	3,254,540.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,503,623.30
Quality Educator	3111	155,220.98
At Risk Student	3112	50,358.09
Indian Education For All	3113	11,748.51
American Indian Achievement Gap	3114	107,206.00
State Special Education Allowable Cost Payment to Districts	3115	155,511.52
Data For Achievement	3116	11,247.66
State - Guaranteed Tax Base Aid	3120	1,166,457.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,923.97
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2025
03 Blaine
0030 Harlem Elem

Submit ID: 0030-21189735

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	87,243.81		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	87,243.81
Total Estimated Revenues to Fund Adopted Budget			0004	3,254,540.84
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2025

03 Blaine

0030 Harlem Elem

Submit ID: 0030-21189735

10 Transportation Fund

Adopted Budget	0001	232,000.00

Budget Uses

Expenditure Budget	0002	232,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	56,447.43
Contingency	0006	5,644.74
Over-Schedule	0011	169,907.83
Fund Balance for Budget	TFS48	59,543.49
Operating Reserve	0961	46,400.00
Unreserved Fund Balance Reappropriated	0970	13,143.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	4,150.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	15.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	31,046.08
State - On-Schedule Transportation Reimbursement	3210	31,046.09
District Tax Levy	1110	152,599.34
District Mills	999	40.68
Total Estimated Revenues to Fund Adopted Budget	0004	232,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0030 Harlem Elem

Submit ID: 0030-21189735

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	223,000.00

Budget Uses

Expenditure Budget	0002	223,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	210,326.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	210,326.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	7,673.03
District Mills	999	2.05
Total Estimated Revenues to Fund Adopted Budget	0004	223,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 BlueBird Vision 83 Pass Gas	2023	70,700.00	1,000.00	14,140.00	5,673.03
2022 Bluebird 84 Passenger Bus	2021	100,100.00	18,584.65	20,020.00	1,000.00
24-3905B 2016 Chevy Collins 14/pass Wheelchair equipped bus	2019	29,250.00	23,400.00	5,850.00	1,000.00
24-4370B 2019 Integrated RE S 84 Pass Bus	2019	80,823.23	27,840.56	16,164.65	1,000.00
24-2519B 2018 Bluebird 83 Pass Bus	2018	64,450.00	22,950.90	12,890.00	1,000.00
24-7647A 2016 Blue Bird Charter Conversion	2016	112,033.90	64,490.55	22,406.78	1,000.00
24-468 2016 Blue Bird 83 Pass Bus #3	2015	70,840.00	36,363.47	14,168.00	1,000.00
24-509 2007 Intl 71 Pass Bus #5	2007	53,530.21	73,318.35	10,706.04	1,000.00
Total					12,673.03

Budget Report
FY 2025
03 Blaine
0030 Harlem Elem

Submit ID: 0030-21189735

13 Tuition Fund

Adopted Budget	0001	8,000.00

Budget Uses

Expenditure Budget	0002	8,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,938.01
Unreserved Fund Balance Reappropriated	0970	4,938.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,961.99
District Mills	999	0.79
Total Estimated Revenues to Fund Adopted Budget	0004	8,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0030 Harlem Elem

Submit ID: 0030-21189735

14 Retirement Fund

Adopted Budget	0001	700,000.00

Budget Uses

Expenditure Budget	0002	700,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	196,604.00
Operating Reserve	0961	140,000.00
Unreserved Fund Balance Reappropriated	0970	56,604.00

Estimated Funding Sources

Interest Earnings	1510	8,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	635,396.00
Total Estimated Revenues to Fund Adopted Budget	0004	700,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0030 Harlem Elem

Submit ID: 0030-21189735

17 Adult Education Fund

Adopted Budget	0001	1,000.00

Budget Uses

Expenditure Budget	0002	1,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	365.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	365.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	624.98
Interest Earnings	1510	10.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0030 Harlem Elem

Submit ID: 0030-21189735

28 Technology Fund

Adopted Budget	0001	11,000.00

Budget Uses

Expenditure Budget	0002	11,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,655.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,655.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	342.87
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,001.81
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0030 Harlem Elem

Submit ID: 0030-21189735

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0030 Harlem Elem

Submit ID: 0030-21189735

61 Building Reserve Fund

Adopted Budget		0001	196,000.00

Budget Uses

Expenditure Budget		0002	196,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	125,023.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	125,023.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	2,187.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	49,613.63
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	19,176.37	
District Tax Levy		1110	19,176.37
District Mills		999	5.11
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.11
Total Estimated Revenues to Fund Adopted Budget		0004	196,000.00

Budget Report
FY 2025

03 Blaine

0031 Harlem H S

Submit ID: 0031-96093546

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	170	4,467,583

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kelly Messerly

(Signature) (Date)

Chairperson, School Trustees: Michael King II

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

03 Blaine

0031 Harlem H S

Submit ID: 0031-96093546

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,574,043.72	150,813.63	10%	9.58%	0.00	1,516,292.32	57,751.40	12.89
10 Transportation	120,000.00	24,000.00	20%	20.00%	7,094.22	16,199.88	96,705.90	21.65
11 Bus Depreciation Reserve	108,000.00	0.00	N/A	0.00%	94,197.06	7,500.00	6,302.94	1.41
13 Tuition	12,000.00		N/A		2,953.97	100.00	8,946.03	2.00
14 Retirement	320,000.00	64,000.00	20%	20.00%	64,984.22	255,015.78		
17 Adult Education	1,000.00	0.00	35%	0.00%	284.12	715.88	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,500.00	0.00	N/A	0.00%	3,871.29	1,628.71	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	101,000.00	0.00	N/A	0.00%	65,391.27	25,672.62	9,936.11	2.22
Total of All Funds	2,241,543.72	238,813.63			238,776.15	1,823,125.19	179,642.38	40.17

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

03 Blaine

0031 Harlem H S

Submit ID: 0031-96093546

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HARLEM HS 9-12 170 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	768,551.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	52,487.17
D.	At Risk Student	(I-D)	17,145.47
E.	Indian Education For All	(I-E)	4,187.10
F.	American Indian Achievement Gap	(I-F)	38,478.00
G.	Data For Achievement	(I-G)	4,008.60
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	56,211.58
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,893.92
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	44,013.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	172
B.	BASE Budget Limit	(II-B)	1,569,520.35
C.	Maximum Budget Limit	(II-C)	1,945,664.76
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,569,520.35

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,574,043.72
H.	Maximum Budget Limit	(II-H)	1,940,701.55
I.	Highest Budget Without a Vote	(II-I)	1,574,043.72
J.	Highest Budget	(II-J)	1,940,701.55
K.	Highest Voted Amount	(II-K)	366,657.83
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,574,043.72

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		150,813.63
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		150,813.63

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,574,043.72
1.	BASE Budget Limit	(V-A1)	1,574,043.72	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		768,551.46
1.	Direct State Aid Paid By State	(V-B1)	768,551.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		52,487.17
D.	At Risk Student	(V-D)		17,145.47
E.	Indian Education For All	(V-E)		4,187.10
F.	American Indian Achievement Gap	(V-F)		38,478.00
G.	Data For Achievement	(V-G)		4,008.60
H.	Special Education Allowable Cost Payment	(V-H)		56,211.58
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,895.37
1.	Actual Non-Levy Revenue	(V-J1)	7,895.37	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		625,078.97
1.	State - Guaranteed Tax Base Aid	(V-L1)	567,327.57	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	57,751.40	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,574,043.72

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.89
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		12.89

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

03 Blaine

0031 Harlem H S

Submit ID: 0031-96093546

01 General Fund

Adopted Budget	0001	1,574,043.72

Budget Uses

Expenditure Budget	0002	1,574,043.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	768,551.46
Quality Educator	3111	52,487.17
At Risk Student	3112	17,145.47
Indian Education For All	3113	4,187.10
American Indian Achievement Gap	3114	38,478.00
State Special Education Allowable Cost Payment to Districts	3115	56,211.58
Data For Achievement	3116	4,008.60
State - Guaranteed Tax Base Aid	3120	567,327.57

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,895.37
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	57,751.40		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	57,751.40
Total Estimated Revenues to Fund Adopted Budget			0004	1,574,043.72
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	12,818.07
Contingency	0006	1,281.81
Over-Schedule	0011	105,900.12
Fund Balance for Budget	TFS48	31,094.22
Operating Reserve	0961	24,000.00
Unreserved Fund Balance Reappropriated	0970	7,094.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	600.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,049.94
State - On-Schedule Transportation Reimbursement	3210	7,049.94
District Tax Levy	1110	96,705.90
District Mills	999	21.65
Total Estimated Revenues to Fund Adopted Budget	0004	120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0031 Harlem H S

Submit ID: 0031-96093546

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	108,000.00

Budget Uses

Expenditure Budget	0002	108,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	94,197.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	94,197.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	6,302.94
District Mills	999	1.41
Total Estimated Revenues to Fund Adopted Budget	0004	108,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 BlueBird Vision 83 Pass Gas	2023	52,800.00	1,000.00	10,560.00	1,000.00
2022 Bluebird 84 Passenger Bus	2021	42,900.00	1,225.22	8,580.00	1,000.00
24-3905B 2016 Chevy Collins 14/pass Wheelchair equipped bus	2019	29,250.00	11,700.00	5,850.00	1,000.00
24-4370B 2019 Integrated RE S 84 Pass Bus	2019	30,852.82	7,050.53	6,170.56	1,000.00
24-2519B 2018 Bluebird 83 Pass Bus	2018	64,450.00	13,890.00	12,890.00	1,000.00
24-7647A 2016 Blue Bird Charter Conversion	2016	69,426.10	16,885.22	13,885.22	7,802.94
24-468 2016 Blue Bird 83 Pass Bus #3	2015	55,660.00	15,132.00	11,132.00	1,000.00
24-509 2007 Intl 71 Pass Bus	2007	23,000.00	34,500.00	N/A	NA
Total					13,802.94

Budget Report
FY 2025

03 Blaine

0031 Harlem H S

Submit ID: 0031-96093546

13 Tuition Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,953.97
Unreserved Fund Balance Reappropriated	0970	2,953.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,946.03
District Mills	999	2.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
03 Blaine
0031 Harlem H S

Submit ID: 0031-96093546

14 Retirement Fund

Adopted Budget	0001	320,000.00

Budget Uses

Expenditure Budget	0002	320,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	128,984.22
Operating Reserve	0961	64,000.00
Unreserved Fund Balance Reappropriated	0970	64,984.22

Estimated Funding Sources

Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	250,015.78
Total Estimated Revenues to Fund Adopted Budget	0004	320,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0031 Harlem H S

Submit ID: 0031-96093546

17 Adult Education Fund

Adopted Budget	0001	1,000.00

Budget Uses

Expenditure Budget	0002	1,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	284.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	284.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	705.88
Interest Earnings	1510	10.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,500.00

Budget Uses

Expenditure Budget	0002	5,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,871.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,871.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	176.90
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,451.81
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0031 Harlem H S

Submit ID: 0031-96093546

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0031 Harlem H S

Submit ID: 0031-96093546

61 Building Reserve Fund

Adopted Budget		0001	101,000.00

Budget Uses

Expenditure Budget		0002	101,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	65,391.27
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	65,391.27
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	1,688.73
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	23,983.89
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	9,936.11	
District Tax Levy		1110	9,936.11
District Mills		999	2.22
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.22
Total Estimated Revenues to Fund Adopted Budget		0004	101,000.00

Budget Report
FY 2025

54 Wheatland

0946 Harlowton K-12

Submit ID: 0946-04197400

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 205	73	14,476,151

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Andrea Keller

(Signature) (Date)

Chairperson, School Trustees: James Lane

(Signature) (Date)

County Superintendent: Tara Berg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

54 Wheatland

0946 Harlowton K-12

Submit ID: 0946-04197400

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,925,129.75	323,229.07	10%	11.05%	0.00	1,777,686.83	1,147,442.92	79.26
10 Transportation	350,000.00	70,000.00	20%	20.00%	91,747.86	68,915.08	189,337.06	13.08
11 Bus Depreciation Reserve	525,122.67	0.00	N/A	0.00%	465,772.67	0.00	59,350.00	4.10
13 Tuition	206,503.09		N/A		5,979.79	0.00	200,523.30	13.85
14 Retirement	460,000.00	92,000.00	20%	20.00%	67,656.20	392,343.80		
17 Adult Education	60,000.00	17,500.00	35%	29.17%	40,625.15	500.00	18,874.85	1.30
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	44,562.67	11,791.95	N/A	26.46%	0.00	2,129.10	42,433.57	2.93
29 Flexibility	58,474.16	0.00	N/A	0.00%	58,474.16	0.00	0.00	0.00
61 Building Reserve	61,505.99	0.00	N/A	0.00%	485.99	19,778.49	41,241.51	2.85
Total of All Funds	4,691,298.33	514,521.02			730,741.82	2,261,353.30	1,699,203.21	117.37

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

54 Wheatland

0946 Harlowton K-12

Submit ID: 0946-04197400

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HARLOWTON K-6	170	*
M1	HARLOWTON 7-8	35	*
H1	HARLOWTON HS 9-12	73	

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,104,306.13
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	109,639.05
D.	At Risk Student	(I-D)	17,031.38
E.	Indian Education For All	(I-E)	6,847.14
F.	American Indian Achievement Gap	(I-F)	2,420.00
G.	Data For Achievement	(I-G)	6,555.24
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	131,137.09
I.	State Special Education Related-Services Payment To Coop	(I-I)	14,717.32
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,308.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,654.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	282
B.	BASE Budget Limit	(II-B)	2,273,442.07
C.	Maximum Budget Limit	(II-C)	2,808,544.51
D.	Over-BASE Levy As Submitted on Budget	(II-D)	629,671.83
E.	Adopted Budget	(II-E)	2,903,113.90

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	80%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,308,358.46
H.	Maximum Budget Limit	(II-H)	2,860,796.92
I.	Highest Budget Without a Vote	(II-I)	2,925,129.75
J.	Highest Budget	(II-J)	2,925,129.75
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,925,129.75

Budget Report
FY 2025

54 Wheatland

Submit ID: 0946-04197400

0946 Harlowton K-12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		292,512.98
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		30,716.09
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	30,716.09	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		323,229.07

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	99,213.18	31,923.91	131,137.09
B.	Special Education RSBG to Coop	10,852.70	3,864.62	14,717.32
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	44,026.35	14,315.41	58,341.76

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	1,351,644.50	588,161.00	1,939,805.50
		1,528,535.50	941,948.00	2,470,483.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	539,573.03	332,507.64	872,080.68
H.	Special Education in BASE@40%	44,026.35	14,315.41	58,341.76
I.	Subsidized BASE Amount	583,599.38	346,823.05	930,422.44
J.	Subsidized BASE Ratio	63%	37%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,925,129.75
1.	BASE Budget Limit	(V-A1)	2,308,358.46	
2.	Over-BASE Budget	(V-A2)	616,771.29	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,104,306.13
1.	Direct State Aid Paid By State	(V-B1)	1,104,306.13	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		109,639.05
D.	At Risk Student	(V-D)		17,031.38
E.	Indian Education For All	(V-E)		6,847.14
F.	American Indian Achievement Gap	(V-F)		2,420.00
G.	Data For Achievement	(V-G)		6,555.24

H.	Special Education Allowable Cost Payment	(V-H)		131,137.09
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,316.54
1.	Actual Non-Levy Revenue	(V-J1)	4,316.54	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		926,105.89
1.	State - Guaranteed Tax Base Aid	(V-L1)	395,434.26	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	530,671.63	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,308,358.46

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		616,771.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		616,771.29

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.54
T.	BASE Mills - High School	(V-T)		13.11
U.	Over-BASE Mills	(V-U)		42.61
1.	District Property Tax Levy Mills	(V-U1)	42.61	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		79.26

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

54 Wheatland

0946 Harlowton K-12

Submit ID: 0946-04197400

01 General Fund

Adopted Budget	0001	2,925,129.75

Budget Uses

Expenditure Budget	0002	2,925,129.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,104,306.13
Quality Educator	3111	109,639.05
At Risk Student	3112	17,031.38
Indian Education For All	3113	6,847.14
American Indian Achievement Gap	3114	2,420.00
State Special Education Allowable Cost Payment to Districts	3115	131,137.09
Data For Achievement	3116	6,555.24
State - Guaranteed Tax Base Aid	3120	395,434.26

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,316.54
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	530,671.63		
Over-BASE Levy	1110(c)	616,771.29		
District Tax Levy			1110	1,147,442.92
Total Estimated Revenues to Fund Adopted Budget			0004	2,925,129.75
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	62,650.07
Contingency	0006	6,265.01
Over-Schedule	0011	281,084.92
Fund Balance for Budget	TFS48	161,747.86
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	91,747.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	34,457.54
State - On-Schedule Transportation Reimbursement	3210	34,457.54
District Tax Levy	1110	189,337.06
District Mills	999	13.08
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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54 Wheatland

0946 Harlowton K-12

Submit ID: 0946-04197400

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	525,122.67

Budget Uses

Expenditure Budget	0002	525,122.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	465,772.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	465,772.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	59,350.00
District Mills	999	4.10
Total Estimated Revenues to Fund Adopted Budget	0004	525,122.67

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Blue Bird Cruiser #22	2022	160,750.00	64,300.00	32,150.00	32,150.00
2019 Bluebird bus #19	2018	136,000.00	136,000.00	27,200.00	27,200.00
2015 Bluebird bus #15	2014	128,750.00	193,125.00	N/A	NA
2012 Blue Bird bus #12	2012	129,200.00	193,800.00	N/A	NA
2009 Blue Bird cruiser	2009	139,000.00	208,500.00	N/A	NA
2005 Bluebird Bus #5	2005	69,500.00	104,250.00	N/A	NA
Total					59,350.00

13 Tuition Fund

Adopted Budget	0001	206,503.09

Budget Uses

Expenditure Budget	0002	206,503.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,979.79
Unreserved Fund Balance Reappropriated	0970	5,979.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	200,523.30
District Mills	999	13.85
Total Estimated Revenues to Fund Adopted Budget	0004	206,503.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	460,000.00

Budget Uses

Expenditure Budget	0002	460,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	159,656.20
Operating Reserve	0961	92,000.00
Unreserved Fund Balance Reappropriated	0970	67,656.20

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	392,343.80
Total Estimated Revenues to Fund Adopted Budget	0004	460,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58,125.15
Operating Reserve	0961	17,500.00
Unreserved Fund Balance Reappropriated	0970	40,625.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	500.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,874.85
District Mills	999	1.30
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	44,562.67

Budget Uses

Expenditure Budget	0002	44,562.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,791.95
Operating Reserve	0961	11,791.95
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,129.10
District Tax Levy	1110	42,433.57
District Mills	999	2.93
Total Estimated Revenues to Fund Adopted Budget	0004	44,562.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	58,474.16

Budget Uses

Expenditure Budget	0002	58,474.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58,474.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	58,474.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	58,474.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0946 Harlowton K-12

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61 Building Reserve Fund

Adopted Budget		0001	61,505.99

Budget Uses

Expenditure Budget		0002	61,505.99
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	485.99
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	485.99
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	19,778.49
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	41,241.51	
District Tax Levy		1110	41,241.51
District Mills		999	2.85
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.85
Total Estimated Revenues to Fund Adopted Budget		0004	61,505.99

Budget Report
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28 Madison

Submit ID: 0543-60496636

0543 Harrison K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	70	30	4,164,674

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lisa Morgan

(Signature) (Date)

Chairperson, School Trustees: Mark Homner

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
28 Madison
0543 Harrison K-12 Schools

Submit ID: 0543-60496636

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,302,673.72	125,689.34	10%	9.65%	0.00	904,514.24	398,159.48	95.61
10 Transportation	175,000.00	35,000.00	20%	20.00%	85,715.41	47,551.59	41,733.00	10.02
11 Bus Depreciation Reserve	245,929.86	0.00	N/A	0.00%	175,944.04	14,000.00	55,985.82	13.44
13 Tuition	30,860.32		N/A		30,860.82	1,500.00	0.00	0.00
14 Retirement	175,000.00	35,000.00	20%	20.00%	57,040.36	117,959.64		
17 Adult Education	9,392.73	0.00	35%	0.00%	8,992.73	400.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	12,926.38	0.00	N/A	0.00%	6,554.93	1,371.45	5,000.00	1.20
29 Flexibility	18,107.32	0.00	N/A	0.00%	8,073.34	10,033.98	0.00	0.00
61 Building Reserve	213,307.00	0.00	N/A	0.00%	144,443.44	32,247.08	36,616.48	8.79
Total of All Funds	2,183,197.33	195,689.34			517,625.07	1,129,577.98	537,494.78	129.06

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
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0543 Harrison K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HARRISON K-6	60
M1	HARRISON 7-8	10
H1	HARRISON HS 9-12	30

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	550,482.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	34,158.90
D.	At Risk Student	(I-D)	2,487.55
E.	Indian Education For All	(I-E)	2,463.00
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	2,358.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,293.98
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,294.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,364.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	12,499.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	99
B.	BASE Budget Limit	(II-B)	1,045,900.62
C.	Maximum Budget Limit	(II-C)	1,298,270.79
D.	Over-BASE Levy As Submitted on Budget	(II-D)	249,431.90
E.	Adopted Budget	(II-E)	1,295,332.52

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,053,241.82
H.	Maximum Budget Limit	(II-H)	1,313,095.41
I.	Highest Budget Without a Vote	(II-I)	1,302,673.72
J.	Highest Budget	(II-J)	1,313,095.41
K.	Highest Voted Amount	(II-K)	10,421.69
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,302,673.72

Budget Report
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Submit ID: 0543-60496636

0543 Harrison K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		125,689.34
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		125,689.34

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	12,079.92	5,214.06	17,293.98
B.	Special Education RSBG to Coop	3,705.80	1,588.20	5,294.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	6,314.29	2,720.90	9,035.19

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	458,793.50	242,032.50	700,826.00
		635,684.50	595,819.50	1,231,504.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	224,396.63	210,324.28	434,720.91
H.	Special Education in BASE@40%	6,314.29	2,720.90	9,035.19
I.	Subsidized BASE Amount	230,710.92	213,045.18	443,756.10
J.	Subsidized BASE Ratio	52%	48%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,302,673.72
1.	BASE Budget Limit	(V-A1)	1,053,241.82	
2.	Over-BASE Budget	(V-A2)	249,431.90	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		550,482.29
1.	Direct State Aid Paid By State	(V-B1)	550,482.29	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		34,158.90
D.	At Risk Student	(V-D)		2,487.55
E.	Indian Education For All	(V-E)		2,463.00
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		2,358.00

H.	Special Education Allowable Cost Payment	(V-H)		17,293.98
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		15,380.54
1.	Actual Non-Levy Revenue	(V-J1)	15,380.54	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		428,375.56
1.	State - Guaranteed Tax Base Aid	(V-L1)	279,647.98	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	148,727.58	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,053,241.82

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		249,431.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		249,431.90

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.38
T.	BASE Mills - High School	(V-T)		12.34
U.	Over-BASE Mills	(V-U)		59.89
1.	District Property Tax Levy Mills	(V-U1)	59.89	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		95.61

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

28 Madison

Submit ID: 0543-60496636

0543 Harrison K-12 Schools

01 General Fund

Adopted Budget	0001	1,302,673.72

Budget Uses

Expenditure Budget	0002	1,302,673.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	550,482.29
Quality Educator	3111	34,158.90
At Risk Student	3112	2,487.55
Indian Education For All	3113	2,463.00
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	17,293.98
Data For Achievement	3116	2,358.00
State - Guaranteed Tax Base Aid	3120	279,647.98

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	15,380.54
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	148,727.58		
Over-BASE Levy	1110(c)	249,431.90		
District Tax Levy			1110	398,159.48
Total Estimated Revenues to Fund Adopted Budget			0004	1,302,673.72
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	175,000.00

Budget Uses

Expenditure Budget	0002	175,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	42,442.37
Contingency	0006	4,244.24
Over-Schedule	0011	128,313.39
Fund Balance for Budget	TFS48	120,715.41
Operating Reserve	0961	35,000.00
Unreserved Fund Balance Reappropriated	0970	85,715.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	864.98
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,343.30
State - On-Schedule Transportation Reimbursement	3210	23,343.31
District Tax Levy	1110	41,733.00
District Mills	999	10.02
Total Estimated Revenues to Fund Adopted Budget	0004	175,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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28 Madison

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0543 Harrison K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	245,929.86

Budget Uses

Expenditure Budget	0002	245,929.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	175,944.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	175,944.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	14,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	55,985.82
District Mills	999	13.44
Total Estimated Revenues to Fund Adopted Budget	0004	245,929.86

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
MCI Wildcat Bus	2023	6,000.00	0.00	1,200.00	1,200.00
2018 Thomas	2020	90,845.00	7,000.00	18,169.00	18,169.00
International	2020	30,500.00	20,400.00	6,100.00	6,100.00
International 2	2020	30,500.00	20,400.00	6,100.00	6,100.00
Ford Expedition	2019	30,176.00	30,176.00	6,035.20	6,035.20
Ford Expedition #2	2019	33,998.00	33,233.60	6,799.60	6,699.60
Toyota Sienna	2019	31,519.00	27,519.00	6,303.80	6,303.80
Toyota Sienna #2	2019	26,891.12	26,891.10	5,378.22	5,378.22
2015 Collins	2015	53,339.28	80,008.92	N/A	NA
International	2011	92,414.14	138,621.21	N/A	NA
Total					55,985.82

13 Tuition Fund

Adopted Budget	0001	30,860.32

Budget Uses

Expenditure Budget	0002	30,860.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,860.82
Unreserved Fund Balance Reappropriated	0970	30,860.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	30,860.32
Estimated Revenues Exceeding Adopted Budget	0004a	1,500.50

Budget Report
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28 Madison

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0543 Harrison K-12 Schools

14 Retirement Fund

Adopted Budget	0001	175,000.00

Budget Uses

Expenditure Budget	0002	175,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	92,040.36
Operating Reserve	0961	35,000.00
Unreserved Fund Balance Reappropriated	0970	57,040.36

Estimated Funding Sources

Interest Earnings	1510	3,750.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	114,209.64
Total Estimated Revenues to Fund Adopted Budget	0004	175,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0543 Harrison K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	9,392.73

Budget Uses

Expenditure Budget	0002	9,392.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,992.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,992.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	400.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,392.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	12,926.38

Budget Uses

Expenditure Budget	0002	12,926.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,554.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,554.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	400.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	971.45
District Tax Levy	1110	5,000.00
District Mills	999	1.20
Total Estimated Revenues to Fund Adopted Budget	0004	12,926.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
28 Madison

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0543 Harrison K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	18,107.32

Budget Uses

Expenditure Budget	0002	18,107.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,073.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,073.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	400.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	9,633.98
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,107.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

28 Madison

Submit ID: 0543-60496636

0543 Harrison K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

28 Madison

Submit ID: 0543-60496636

0543 Harrison K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	213,307.00

Budget Uses

Expenditure Budget		0002	213,307.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	144,443.44
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	144,443.44
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	3,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	29,247.08
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	11,616.48	
District Tax Levy		1110	36,616.48
District Mills		999	8.79
Building Reserve Voted Mills		0134	6.00
Building Reserve Permissive Mills		0135	2.79
Total Estimated Revenues to Fund Adopted Budget		0004	213,307.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	375,000.00	15	612	200,000.00	25,000.00	25,000.00
Total						25,000.00

Budget Report
FY 2025

21 Hill

0427 Havre Elem

Submit ID: 0427-40178502

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	1,302	N/A	23,865,194

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Moses Deanon

(Signature) (Date)

Chairperson, School Trustees: Timothy Scheele

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

21 Hill

0427 Havre Elem

Submit ID: 0427-40178502

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	9,859,249.00	833,685.14	10%	8.46%	0.00	7,460,397.27	2,398,851.73	100.50
10 Transportation	594,001.00	108,507.94	20%	18.27%	0.00	145,200.00	448,801.00	18.81
11 Bus Depreciation Reserve	539,468.00	0.99	N/A	0.00%	230,732.95	0.00	308,735.05	12.94
13 Tuition	48,753.00		N/A		21,460.23	0.00	27,292.77	1.14
14 Retirement	1,450,000.00	268,716.59	20%	18.53%	0.00	1,450,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	176,777.00	0.58	N/A	0.00%	56,777.00	7,441.85	112,558.15	4.72
29 Flexibility	605,224.00	0.25	N/A	0.00%	589,937.63	15,286.37	0.00	0.00
61 Building Reserve	1,099,856.00	0.28	N/A	0.00%	948,566.57	101,864.43	49,425.00	2.07
Total of All Funds	14,373,328.00	1,210,911.77			1,847,474.38	9,180,189.92	3,345,663.70	140.18

50 Debt Service **Tax Jurisdiction**								
0427	366,050.00	0.00	20-9-438	0.00%	182,983.24	0.00	183,066.76	7.67

Budget Report
FY 2025

21 Hill

0427 Havre Elem

Submit ID: 0427-40178502

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HAVRE K-6	1,039
M1	HAVRE 7-8	263

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,942,579.92
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	386,069.03
D.	At Risk Student	(I-D)	96,660.53
E.	Indian Education For All	(I-E)	32,068.26
F.	American Indian Achievement Gap	(I-F)	80,828.00
G.	Data For Achievement	(I-G)	30,701.16
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	275,724.54
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	102,544.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,239
B.	BASE Budget Limit	(II-B)	7,457,013.98
C.	Maximum Budget Limit	(II-C)	9,247,851.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,790,837.13
E.	Adopted Budget	(II-E)	9,247,851.11

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	8,068,412.78
H.	Maximum Budget Limit	(II-H)	9,997,865.36
I.	Highest Budget Without a Vote	(II-I)	9,859,249.91
J.	Highest Budget	(II-J)	9,997,865.36
K.	Highest Voted Amount	(II-K)	138,615.45
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	9,859,249.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		833,685.14
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		833,685.14

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		9,859,249.00
1.	BASE Budget Limit	(V-A1)	8,068,412.78	
2.	Over-BASE Budget	(V-A2)	1,790,836.22	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,942,579.92
1.	Direct State Aid Paid By State	(V-B1)	3,942,579.92	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		386,069.03
D.	At Risk Student	(V-D)		96,660.53
E.	Indian Education For All	(V-E)		32,068.26
F.	American Indian Achievement Gap	(V-F)		80,828.00
G.	Data For Achievement	(V-G)		30,701.16
H.	Special Education Allowable Cost Payment	(V-H)		275,724.54
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,995.59
1.	Actual Non-Levy Revenue	(V-J1)	4,995.59	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,218,785.75
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,610,770.24	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	608,015.51	
M.	**Subtotal of BASE Budget Revenue	(V-M)		8,068,412.78

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,790,836.22
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,790,836.22

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.46
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		75.04
1.	District Property Tax Levy Mills	(V-U1)	75.04	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		100.50

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

21 Hill

0427 Havre Elem

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01 General Fund

Adopted Budget	0001	9,859,249.00

Budget Uses

Expenditure Budget	0002	9,859,249.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,942,579.92
Quality Educator	3111	386,069.03
At Risk Student	3112	96,660.53
Indian Education For All	3113	32,068.26
American Indian Achievement Gap	3114	80,828.00
State Special Education Allowable Cost Payment to Districts	3115	275,724.54
Data For Achievement	3116	30,701.16
State - Guaranteed Tax Base Aid	3120	2,610,770.24

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,995.59
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	608,015.51		
Over-BASE Levy	1110(c)	1,790,836.22		
District Tax Levy			1110	2,398,851.73
Total Estimated Revenues to Fund Adopted Budget			0004	9,859,249.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	594,001.00

Budget Uses

Expenditure Budget	0002	594,001.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	132,000.00
Contingency	0006	13,200.00
Over-Schedule	0011	448,801.00
Fund Balance for Budget	TFS48	108,507.94
Operating Reserve	0961	108,507.94
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	72,600.00
State - On-Schedule Transportation Reimbursement	3210	72,600.00
District Tax Levy	1110	448,801.00
District Mills	999	18.81
Total Estimated Revenues to Fund Adopted Budget	0004	594,001.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	539,468.00

Budget Uses

Expenditure Budget	0002	539,468.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	230,733.94
Operating Reserve	0961	0.99
Unreserved Fund Balance Reappropriated	0970	230,732.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	308,735.05
District Mills	999	12.94
Total Estimated Revenues to Fund Adopted Budget	0004	539,468.00

Budget Report
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21 Hill

0427 Havre Elem

Submit ID: 0427-40178502

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 Ultra Coach liner DXL	2024	146,163.65	0.00	29,232.73	29,232.73
Bus #1 Lion Electric 8086	2023	245,714.78	49,142.96	49,142.96	49,142.96
Bus #10 Bluebird 8082	2023	69,250.00	13,850.00	13,850.00	13,850.00
Bus #21 Bluebird 8081	2023	69,250.00	13,850.00	13,850.00	13,850.00
Bus #25 Lion Electric 8120	2023	245,714.78	49,142.96	49,142.96	49,142.96
BUS # Replacement	2021	67,450.00	16,490.00	13,490.00	13,490.00
BUS# 20 Replacement	2021	67,450.00	20,235.00	13,490.00	13,490.00
Sped Bus Gas Fuel #3	2020	86,272.00	31,763.20	17,254.40	17,254.40
Blue Bird #7	2017	52,150.00	41,290.00	10,430.00	10,430.00
Blue Bird Bus #13	2017	52,150.00	41,290.00	10,430.00	10,430.00
BUS #30 MCI Coach	2015	140,435.00	67,348.00	28,087.00	28,087.00
BUS #12 MCI Coach	2014	56,450.00	44,160.00	11,290.00	11,290.00
BUS #15	2014	99,500.00	51,800.00	19,900.00	19,900.00
BUS #17	2014	98,750.00	5,000.00	19,750.00	19,750.00
BUS #23	2014	46,975.00	11,395.00	9,395.00	9,395.00
BUS #8	2014	98,750.00	54,250.00	19,750.00	0.00
BUS #17	2012	47,337.00	36,402.20	9,467.40	0.00
BUS #18	2012	47,337.00	38,402.20	9,467.40	0.00
BUS #24	2012	46,975.00	30,580.00	9,395.00	0.00
BUS #22	2010	46,000.00	53,000.00	9,200.00	0.00
BUS #5	2010	42,595.00	25,557.00	8,519.00	0.00
Bus #6 MCI Coach	2010	134,000.00	98,000.00	26,800.00	0.00
BUS #9	2009	92,800.00	132,920.00	18,560.00	0.00
BUS #3	2008	41,000.00	61,500.00	N/A	NA
BUS #2	2007	75,700.00	113,550.00	N/A	NA
BUS #25	2006	33,950.00	50,925.00	N/A	NA
BUS #11	2005	60,564.00	90,846.00	N/A	NA
BUS - MCI #14	2003	75,500.00	113,250.00	N/A	NA
BUS #19	2003	59,798.00	89,697.00	N/A	NA
Total					308,735.05

Budget Report
FY 2025

21 Hill

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13 Tuition Fund

Adopted Budget	0001	48,753.00

Budget Uses

Expenditure Budget	0002	48,753.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,460.23
Unreserved Fund Balance Reappropriated	0970	21,460.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	27,292.77
District Mills	999	1.14
Total Estimated Revenues to Fund Adopted Budget	0004	48,753.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,450,000.00

Budget Uses

Expenditure Budget	0002	1,450,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	268,716.59
Operating Reserve	0961	268,716.59
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,450,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,450,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	176,777.00

Budget Uses

Expenditure Budget	0002	176,777.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	56,777.58
Operating Reserve	0961	0.58
Unreserved Fund Balance Reappropriated	0970	56,777.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	7,441.85
District Tax Levy	1110	112,558.15
District Mills	999	4.72
Total Estimated Revenues to Fund Adopted Budget	0004	176,777.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	605,224.00

Budget Uses

Expenditure Budget	0002	605,224.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	589,937.88
Operating Reserve	0961	0.25
Unreserved Fund Balance Reappropriated	0970	589,937.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	15,286.37
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	605,224.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

0427

Taxable Value		23,867,022.00
Adopted Budget	0001	366,050.00

Budget Uses

Expenditure Budget	0002	366,050.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	182,983.24
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	182,983.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	183,066.76
Jurisdiction Mills	999	7.67
Total Estimated Revenues to Fund Adopted Budget	0004	366,050.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	01/28/2014	06/30/2034	5,000,000.00	2,690,000.00	245,000.00	120,650.00	400.00
Total Bond Requirements							366,050.00
Total Debt Service Requirements						0002	366,050.00

Budget Report
FY 2025

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0427 Havre Elem

Submit ID: 0427-40178502

61 Building Reserve Fund

Adopted Budget		0001	1,099,856.00

Budget Uses

Expenditure Budget		0002	1,099,856.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	948,566.85
Operating Reserve		0961	0.28
Unreserved Fund Balance Reappropriated		0970	948,566.57
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	101,864.43
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	49,425.00	
District Tax Levy		1110	49,425.00
District Mills		999	2.07
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.07
Total Estimated Revenues to Fund Adopted Budget		0004	1,099,856.00

Budget Report
FY 2025

21 Hill

0428 Havre H S

Submit ID: 0428-80553627

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	529	27,558,781

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Moses Deanon

(Signature) (Date)

Chairperson, School Trustees: Timothy Scheele

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

21 Hill

0428 Havre H S

Submit ID: 0428-80553627

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,017,381.00	458,839.94	10%	9.15%	0.00	3,653,109.77	1,364,271.23	49.49
10 Transportation	357,816.00	62,427.51	20%	17.45%	0.00	68,200.00	289,616.00	10.51
11 Bus Depreciation Reserve	319,851.00	0.20	N/A	0.00%	45,667.43	0.00	274,183.57	9.95
13 Tuition	8,800.00		N/A		1,918.43	0.00	6,881.57	0.25
14 Retirement	800,000.00	160,000.00	20%	20.00%	9,766.77	790,233.23		
17 Adult Education	71,000.00	24,850.00	35%	35.00%	36,665.42	0.00	34,334.58	1.25
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	97,838.00	0.22	N/A	0.00%	37,838.00	3,707.86	56,292.14	2.04
29 Flexibility	273,258.00	0.33	N/A	0.00%	230,979.50	42,278.50	0.00	0.00
61 Building Reserve	468,931.00	0.75	N/A	0.00%	395,521.00	47,160.00	26,250.00	0.95
Total of All Funds	7,414,875.00	706,118.95			758,356.55	4,604,689.36	2,051,829.09	74.44

50 Debt Service **Tax Jurisdiction**								
0428	228,325.00	0.00	20-9-438	0.00%	98,338.35	0.00	129,986.65	4.72

Budget Report
FY 2025

21 Hill

0428 Havre H S

Submit ID: 0428-80553627

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HAVRE HS 9-12 529

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,036,368.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	151,162.32
D.	At Risk Student	(I-D)	14,436.94
E.	Indian Education For All	(I-E)	13,029.27
F.	American Indian Achievement Gap	(I-F)	27,588.00
G.	Data For Achievement	(I-G)	12,473.82
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	112,026.33
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	96,513.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	531
B.	BASE Budget Limit	(II-B)	3,910,067.16
C.	Maximum Budget Limit	(II-C)	4,862,975.78
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,041,993.05
E.	Adopted Budget	(II-E)	4,952,060.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,020,034.41
H.	Maximum Budget Limit	(II-H)	4,998,377.01
I.	Highest Budget Without a Vote	(II-I)	5,017,381.92
J.	Highest Budget	(II-J)	5,017,381.92
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,017,381.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		458,839.94
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		458,839.94

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,017,381.00
1.	BASE Budget Limit	(V-A1)	4,020,034.41	
2.	Over-BASE Budget	(V-A2)	997,346.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,036,368.40
1.	Direct State Aid Paid By State	(V-B1)	2,036,368.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		151,162.32
D.	At Risk Student	(V-D)		14,436.94
E.	Indian Education For All	(V-E)		13,029.27
F.	American Indian Achievement Gap	(V-F)		27,588.00
G.	Data For Achievement	(V-G)		12,473.82
H.	Special Education Allowable Cost Payment	(V-H)		112,026.33
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,401.79
1.	Actual Non-Levy Revenue	(V-J1)	2,401.79	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,650,547.54
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,283,622.90	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	366,924.64	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,020,034.41

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		997,346.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		997,346.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.30
U.	Over-BASE Mills	(V-U)		36.19
1.	District Property Tax Levy Mills	(V-U1)	36.19	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.49

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

21 Hill

0428 Havre H S

Submit ID: 0428-80553627

01 General Fund

Adopted Budget	0001	5,017,381.00

Budget Uses

Expenditure Budget	0002	5,017,381.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,036,368.40
Quality Educator	3111	151,162.32
At Risk Student	3112	14,436.94
Indian Education For All	3113	13,029.27
American Indian Achievement Gap	3114	27,588.00
State Special Education Allowable Cost Payment to Districts	3115	112,026.33
Data For Achievement	3116	12,473.82
State - Guaranteed Tax Base Aid	3120	1,283,622.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,401.79
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	366,924.64		
Over-BASE Levy	1110(c)	997,346.59		
District Tax Levy			1110	1,364,271.23
Total Estimated Revenues to Fund Adopted Budget			0004	5,017,381.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	357,816.00

Budget Uses

Expenditure Budget	0002	357,816.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	62,000.00
Contingency	0006	6,200.00
Over-Schedule	0011	289,616.00
Fund Balance for Budget	TFS48	62,427.51
Operating Reserve	0961	62,427.51
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	34,100.00
State - On-Schedule Transportation Reimbursement	3210	34,100.00
District Tax Levy	1110	289,616.00
District Mills	999	10.51
Total Estimated Revenues to Fund Adopted Budget	0004	357,816.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	319,851.00

Budget Uses

Expenditure Budget	0002	319,851.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	45,667.63
Operating Reserve	0961	0.20
Unreserved Fund Balance Reappropriated	0970	45,667.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	274,183.57
District Mills	999	9.95
Total Estimated Revenues to Fund Adopted Budget	0004	319,851.00

Budget Report
FY 2025

21 Hill

0428 Havre H S

Submit ID: 0428-80553627

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 Ultra Coachliner DXL	2024	271,275.35	0.00	54,255.07	54,255.07
Bus #1 Lion Electric 8086	2023	115,630.49	23,126.10	23,126.10	23,126.10
Bus #10 Bluebird 8082	2023	69,250.00	13,850.00	13,850.00	13,850.00
Bus #21 Bluebird 8081	2023	69,250.00	13,850.00	13,850.00	13,850.00
Bus #25 Lion Electric 8120	2023	115,630.49	23,126.10	23,126.10	23,126.10
BUS # 20 replacement	2021	28,908.00	11,563.20	5,781.60	5,781.60
BUS # Make IC Model CE	2021	28,908.00	17,344.80	5,781.60	5,781.60
Sped Bus Gas Fuel #3	2020	36,974.00	7,394.80	7,394.80	7,394.80
Blue Bird Bus #7	2017	52,150.00	38,290.00	10,430.00	10,430.00
Blue Bird Bus#13	2017	52,150.00	38,290.00	10,430.00	10,430.00
BUS #16	2014	99,500.00	78,800.00	19,900.00	19,900.00
BUS #23	2014	98,750.00	40,934.60	19,750.00	19,750.00
BUS #17	2012	47,337.00	38,869.60	9,467.40	9,467.40
BUS #18	2012	47,337.00	34,402.20	9,467.40	9,467.40
BUS #24	2012	46,975.00	33,550.00	9,395.00	9,395.00
BUS #22	2010	46,000.00	65,400.00	9,200.00	3,600.00
BUS #5	2010	42,595.00	56,114.00	8,519.00	7,778.50
BUS #6 MCI Coach	2010	134,000.00	152,100.00	26,800.00	26,800.00
BUS #21	2009	92,800.00	139,200.00	N/A	NA
BUS #3	2008	41,000.00	61,500.00	N/A	NA
BUS #1	2007	75,300.00	112,950.00	N/A	NA
BUS #25	2006	33,950.00	50,925.00	N/A	NA
BUS #20	2005	60,564.00	90,846.00	N/A	NA
BUS #19	2003	51,603.00	77,404.50	N/A	NA
BUS MCI #14	2003	75,500.00	113,250.00	N/A	NA
BUS #4	2000	37,132.00	55,698.00	N/A	NA
Total					274,183.57

Budget Report
FY 2025

21 Hill

0428 Havre H S

Submit ID: 0428-80553627

13 Tuition Fund

Adopted Budget	0001	8,800.00

Budget Uses

Expenditure Budget	0002	8,800.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,918.43
Unreserved Fund Balance Reappropriated	0970	1,918.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,881.57
District Mills	999	0.25
Total Estimated Revenues to Fund Adopted Budget	0004	8,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

21 Hill

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Submit ID: 0428-80553627

14 Retirement Fund

Adopted Budget	0001	800,000.00

Budget Uses

Expenditure Budget	0002	800,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	169,766.77
Operating Reserve	0961	160,000.00
Unreserved Fund Balance Reappropriated	0970	9,766.77

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	790,233.23
Total Estimated Revenues to Fund Adopted Budget	0004	800,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	71,000.00

Budget Uses

Expenditure Budget	0002	71,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	61,515.42
Operating Reserve	0961	24,850.00
Unreserved Fund Balance Reappropriated	0970	36,665.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	34,334.58
District Mills	999	1.25
Total Estimated Revenues to Fund Adopted Budget	0004	71,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	97,838.00

Budget Uses

Expenditure Budget	0002	97,838.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	37,838.22
Operating Reserve	0961	0.22
Unreserved Fund Balance Reappropriated	0970	37,838.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,707.86
District Tax Levy	1110	56,292.14
District Mills	999	2.04
Total Estimated Revenues to Fund Adopted Budget	0004	97,838.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	273,258.00

Budget Uses

Expenditure Budget	0002	273,258.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	230,979.83
Operating Reserve	0961	0.33
Unreserved Fund Balance Reappropriated	0970	230,979.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	42,278.50
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	273,258.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

21 Hill

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50 Debt Service Fund

0428

Taxable Value		27,560,609.00
Adopted Budget	0001	228,325.00

Budget Uses

Expenditure Budget	0002	228,325.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	98,338.35
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	98,338.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	129,986.65
Jurisdiction Mills	999	4.72
Total Estimated Revenues to Fund Adopted Budget	0004	228,325.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	01/28/2014	06/30/2029	2,600,000.00	825,000.00	185,000.00	42,925.00	400.00
Total Bond Requirements							228,325.00
Total Debt Service Requirements						0002	228,325.00

Budget Report
FY 2025

21 Hill

0428 Havre H S

Submit ID: 0428-80553627

61 Building Reserve Fund

Adopted Budget		0001	468,931.00

Budget Uses

Expenditure Budget		0002	468,931.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	395,521.75
Operating Reserve		0961	0.75
Unreserved Fund Balance Reappropriated		0970	395,521.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	47,160.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	26,250.00	
District Tax Levy		1110	26,250.00
District Mills		999	0.95
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.95
Total Estimated Revenues to Fund Adopted Budget		0004	468,931.00

Budget Report
FY 2025

06 Carter

Submit ID: 0078-41964243

0078 Hawks Home Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 17	N/A	8,307,546

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Everly Richards

(Signature) (Date)

Chairperson, School Trustees: Meghan Phillippi

(Signature) (Date)

County Superintendent: Tracey Walker

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
06 Carter
0078 Hawks Home Elem

Submit ID: 0078-41964243

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	232,243.61	23,224.36	10%	10.00%	22,261.97	113,953.99	96,027.65	11.55
10 Transportation	9,999.82	1,999.96	20%	20.00%	881.13	9,118.69	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	217.89		N/A		217.89	0.00	0.00	0.00
14 Retirement	21,000.00	4,200.00	20%	20.00%	5,312.31	15,687.69		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,656.46	0.00	N/A	0.00%	4,479.15	177.31	0.00	0.00
29 Flexibility	181.51	0.00	N/A	0.00%	181.51	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	268,299.29	29,424.32			33,333.96	138,937.68	96,027.65	11.55

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

06 Carter

Submit ID: 0078-41964243

0078 Hawks Home Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HAWKS HOME K-8	5 *
E2	HAMMOND K-8	12 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	100,633.02
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,346.00
D.	At Risk Student	(I-D)	564.67
E.	Indian Education For All	(I-E)	418.71
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	400.86
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,223.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	741.16
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	19
B.	BASE Budget Limit	(II-B)	192,819.70
C.	Maximum Budget Limit	(II-C)	240,157.87
D.	Over-BASE Levy As Submitted on Budget	(II-D)	40,000.00
E.	Adopted Budget	(II-E)	232,819.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	192,243.61
H.	Maximum Budget Limit	(II-H)	238,307.25
I.	Highest Budget Without a Vote	(II-I)	232,243.61
J.	Highest Budget	(II-J)	238,307.25
K.	Highest Voted Amount	(II-K)	6,063.64
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	232,243.61

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		23,224.36
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		22,261.97
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	22,261.97	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		45,486.33

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		232,243.61
1.	BASE Budget Limit	(V-A1)	192,243.61	
2.	Over-BASE Budget	(V-A2)	40,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		100,633.02
1.	Direct State Aid Paid By State	(V-B1)	100,633.02	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,346.00
D.	At Risk Student	(V-D)		564.67
E.	Indian Education For All	(V-E)		418.71
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		400.86
H.	Special Education Allowable Cost Payment	(V-H)		2,223.62
I.	Remaining Fund Balance Available	(V-I)		22,261.97
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,367.11
1.	Actual Non-Levy Revenue	(V-J1)	2,367.11	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		56,027.65
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	56,027.65	
M.	**Subtotal of BASE Budget Revenue	(V-M)		192,243.61

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		40,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		40,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		6.74
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		4.81
	1. District Property Tax Levy Mills	(V-U1)	4.81	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		11.55

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

06 Carter

0078 Hawks Home Elem

Submit ID: 0078-41964243

01 General Fund

Adopted Budget	0001	232,243.61

Budget Uses

Expenditure Budget	0002	232,243.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	22,261.97
Direct State Aid	3110	100,633.02
Quality Educator	3111	7,346.00
At Risk Student	3112	564.67
Indian Education For All	3113	418.71
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,223.62
Data For Achievement	3116	400.86
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,367.11
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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06 Carter
0078 Hawks Home Elem

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	56,027.65		
Over-BASE Levy	1110(c)	40,000.00		
District Tax Levy			1110	96,027.65
Total Estimated Revenues to Fund Adopted Budget			0004	232,243.61
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	9,999.82

Budget Uses

Expenditure Budget	0002	9,999.82
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,090.75
Contingency	0006	909.07
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	2,881.09
Operating Reserve	0961	1,999.96
Unreserved Fund Balance Reappropriated	0970	881.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,118.78
State - On-Schedule Transportation Reimbursement	3210	4,999.91
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,999.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	217.89

Budget Uses

Expenditure Budget	0002	217.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	217.89
Unreserved Fund Balance Reappropriated	0970	217.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	217.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	21,000.00

Budget Uses

Expenditure Budget	0002	21,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,512.31
Operating Reserve	0961	4,200.00
Unreserved Fund Balance Reappropriated	0970	5,312.31

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	15,687.69
Total Estimated Revenues to Fund Adopted Budget	0004	21,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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06 Carter
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28 Technology Fund

Adopted Budget	0001	4,656.46

Budget Uses

Expenditure Budget	0002	4,656.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,479.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,479.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	177.31
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,656.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	181.51

Budget Uses

Expenditure Budget	0002	181.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	181.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	181.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	181.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
06 Carter
0078 Hawks Home Elem

Submit ID: 0078-41964243

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
06 Carter

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0078 Hawks Home Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2025

03 Blaine

Submit ID: 1213-39148681

1213 Hays-Lodge Pole K-12 Schls

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 186	93	236,901

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Daralyn Shambo

(Signature) (Date)

Chairperson, School Trustees: Josh Werk

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

03 Blaine

Submit ID: 1213-39148681

1213 Hays-Lodge Pole K-12 Schls

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,340,126.99	229,810.85	10%	9.82%	0.00	2,331,587.73	8,539.26	36.09
10 Transportation	46,608.28	218.03	20%	0.47%	0.00	46,608.28	0.00	0.00
11 Bus Depreciation Reserve	134.69	0.00	N/A	0.00%	134.69	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	650,000.00	130,000.00	20%	20.00%	78,253.72	571,746.28		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	13,435.38	0.00	N/A	0.00%	11,276.98	2,158.40	0.00	0.00
29 Flexibility	3,122.68	0.00	N/A	0.00%	3,122.68	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	3,053,428.02	360,028.88			92,788.07	2,952,100.69	8,539.26	36.09

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

03 Blaine

Submit ID: 1213-39148681

1213 Hays-Lodge Pole K-12 Schls

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HAYS-LODGE POLE K-6	141 *
M1	HAYS-LODGE POLE 7-8	45 *
H1	HAYS-LODGE POLE HS 9-12	93

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,130,779.03
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	82,635.15
D.	At Risk Student	(I-D)	30,810.58
E.	Indian Education For All	(I-E)	6,871.77
F.	American Indian Achievement Gap	(I-F)	63,162.00
G.	Data For Achievement	(I-G)	6,578.82
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	86,208.17
I.	State Special Education Related-Services Payment To Coop	(I-I)	14,029.10
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	22,979.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	29,761.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	281
B.	BASE Budget Limit	(II-B)	2,349,600.03
C.	Maximum Budget Limit	(II-C)	2,926,704.40
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,349,600.03

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,340,126.99
H.	Maximum Budget Limit	(II-H)	2,881,151.45
I.	Highest Budget Without a Vote	(II-I)	2,340,126.99
J.	Highest Budget	(II-J)	2,881,151.45
K.	Highest Voted Amount	(II-K)	541,024.46
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,340,126.99

Budget Report
FY 2025

03 Blaine

Submit ID: 1213-39148681

1213 Hays-Lodge Pole K-12 Schls

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		229,810.85
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		229,810.85

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	58,425.38	27,782.79	86,208.17
B.	Special Education RSBG to Coop	9,105.68	4,923.42	14,029.10
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	27,012.42	13,082.48	40,094.91

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	1,250,193.00	748,836.00	1,999,029.00
		1,427,084.00	1,102,623.00	2,529,707.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	503,760.65	389,225.92	892,986.57
H.	Special Education in BASE@40%	27,012.42	13,082.48	40,094.91
I.	Subsidized BASE Amount	530,773.07	402,308.40	933,081.48
J.	Subsidized BASE Ratio	57%	43%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,340,126.99
1.	BASE Budget Limit	(V-A1)	2,340,126.99	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,130,779.03
1.	Direct State Aid Paid By State	(V-B1)	1,130,779.03	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		82,635.15
D.	At Risk Student	(V-D)		30,810.58
E.	Indian Education For All	(V-E)		6,871.77
F.	American Indian Achievement Gap	(V-F)		63,162.00
G.	Data For Achievement	(V-G)		6,578.82

H.	Special Education Allowable Cost Payment	(V-H)		86,208.17
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,029.50
1.	Actual Non-Levy Revenue	(V-J1)	5,029.50	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		928,051.97
1.	State - Guaranteed Tax Base Aid	(V-L1)	919,512.71	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	8,539.26	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,340,126.99

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.79
T.	BASE Mills - High School	(V-T)		13.30
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.09

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

03 Blaine

Submit ID: 1213-39148681

1213 Hays-Lodge Pole K-12 Schls

01 General Fund

Adopted Budget	0001	2,340,126.99

Budget Uses

Expenditure Budget	0002	2,340,126.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,130,779.03
Quality Educator	3111	82,635.15
At Risk Student	3112	30,810.58
Indian Education For All	3113	6,871.77
American Indian Achievement Gap	3114	63,162.00
State Special Education Allowable Cost Payment to Districts	3115	86,208.17
Data For Achievement	3116	6,578.82
State - Guaranteed Tax Base Aid	3120	919,512.71

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,751.67
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	277.83
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	8,539.26		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	8,539.26
Total Estimated Revenues to Fund Adopted Budget			0004	2,340,126.99
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
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1213 Hays-Lodge Pole K-12 Schls

10 Transportation Fund

Adopted Budget	0001	46,608.28

Budget Uses

Expenditure Budget	0002	46,608.28
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	42,371.16
Contingency	0006	4,237.12
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	218.03
Operating Reserve	0961	218.03
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	23,304.14
State - On-Schedule Transportation Reimbursement	3210	23,304.14
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	46,608.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

Submit ID: 1213-39148681

1213 Hays-Lodge Pole K-12 Schls

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	134.69

Budget Uses

Expenditure Budget	0002	134.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	134.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	134.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	134.69

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

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1213 Hays-Lodge Pole K-12 Schls

14 Retirement Fund

Adopted Budget	0001	650,000.00

Budget Uses

Expenditure Budget	0002	650,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	208,253.72
Operating Reserve	0961	130,000.00
Unreserved Fund Balance Reappropriated	0970	78,253.72

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	571,746.28
Total Estimated Revenues to Fund Adopted Budget	0004	650,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	13,435.38

Budget Uses

Expenditure Budget	0002	13,435.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,276.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,276.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,158.40
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,435.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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1213 Hays-Lodge Pole K-12 Schls

29 Flexibility Fund

Adopted Budget	0001	3,122.68

Budget Uses

Expenditure Budget	0002	3,122.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,122.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,122.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,122.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

Submit ID: 1213-39148681

1213 Hays-Lodge Pole K-12 Schls

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2025

37 Pondera

Submit ID: 1226-37306728

1226 Heart Butte K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 139	* 77	73,240

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Davie Shortman

(Signature) (Date)

Chairperson, School Trustees: Joseph Crawford

(Signature) (Date)

County Superintendent: Shaunna Graham

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
37 Pondera
1226 Heart Butte K-12 Schools

Submit ID: 1226-37306728

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,880,909.92	188,090.99	10%	10.00%	0.00	1,878,454.56	2,455.36	31.83
10 Transportation	65,737.76	684.74	20%	1.04%	0.00	65,737.76	0.00	0.00
11 Bus Depreciation Reserve	79,664.45	0.00	N/A	0.00%	73,664.45	0.00	6,000.00	81.92
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	400,000.00	80,000.00	20%	20.00%	62,206.49	337,793.51		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	17,938.03	0.00	N/A	0.00%	16,203.18	1,734.85	0.00	0.00
29 Flexibility	33,765.38	0.00	N/A	0.00%	33,765.38	0.00	0.00	0.00
61 Building Reserve	107,393.29	0.00	N/A	0.00%	100,068.29	5,860.00	1,465.00	20.00
Total of All Funds	2,585,408.83	268,775.73			285,907.79	2,289,580.68	9,920.36	133.75

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

37 Pondera

Submit ID: 1226-37306728

1226 Heart Butte K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HEART BUTTE K-6	101	*
M1	HEART BUTTE 7-8	38	*
H1	HEART BUTTE HS 9-12	77	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	935,788.02
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	76,949.35
D.	At Risk Student	(I-D)	21,890.14
E.	Indian Education For All	(I-E)	5,320.08
F.	American Indian Achievement Gap	(I-F)	47,674.00
G.	Data For Achievement	(I-G)	5,093.28
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	32,083.66
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,693.88
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	16,729.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	26,463.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	215
B.	BASE Budget Limit	(II-B)	1,821,682.68
C.	Maximum Budget Limit	(II-C)	2,242,689.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,821,682.68

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,880,909.92
H.	Maximum Budget Limit	(II-H)	2,314,579.17
I.	Highest Budget Without a Vote	(II-I)	1,880,909.92
J.	Highest Budget	(II-J)	2,314,579.17
K.	Highest Voted Amount	(II-K)	433,669.25
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,880,909.92

Budget Report
FY 2025

37 Pondera

Submit ID: 1226-37306728

1226 Heart Butte K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		188,090.99
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		188,090.99

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	20,489.07	11,594.59	32,083.66
B.	Special Education RSBG to Coop	6,829.26	3,864.62	10,693.88
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	10,927.33	6,183.68	17,111.02

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	942,495.50	620,312.00	1,562,807.50
		1,119,386.50	974,099.00	2,093,485.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	395,143.44	343,856.95	739,000.38
H.	Special Education in BASE@40%	10,927.33	6,183.68	17,111.02
I.	Subsidized BASE Amount	406,070.77	350,040.63	756,111.40
J.	Subsidized BASE Ratio	54%	46%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,880,909.92
1.	BASE Budget Limit	(V-A1)	1,880,909.92	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		935,788.02
1.	Direct State Aid Paid By State	(V-B1)	935,788.02	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		76,949.35
D.	At Risk Student	(V-D)		21,890.14
E.	Indian Education For All	(V-E)		5,320.08
F.	American Indian Achievement Gap	(V-F)		47,674.00
G.	Data For Achievement	(V-G)		5,093.28

H.	Special Education Allowable Cost Payment	(V-H)		32,083.66
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		112,637.86
1.	Actual Non-Levy Revenue	(V-J1)	112,637.86	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		643,473.53
1.	State - Guaranteed Tax Base Aid	(V-L1)	641,018.17	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,455.36	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,880,909.92

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.68
T.	BASE Mills - High School	(V-T)		11.15
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		31.83

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

37 Pondera

Submit ID: 1226-37306728

1226 Heart Butte K-12 Schools

01 General Fund

Adopted Budget	0001	1,880,909.92

Budget Uses

Expenditure Budget	0002	1,880,909.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	935,788.02
Quality Educator	3111	76,949.35
At Risk Student	3112	21,890.14
Indian Education For All	3113	5,320.08
American Indian Achievement Gap	3114	47,674.00
State Special Education Allowable Cost Payment to Districts	3115	32,083.66
Data For Achievement	3116	5,093.28
State - Guaranteed Tax Base Aid	3120	641,018.17

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	146.76
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	112,491.10
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	2,455.36	
Over-BASE Levy	1110(c)	0.00	
District Tax Levy		1110	2,455.36
Total Estimated Revenues to Fund Adopted Budget		0004	1,880,909.92
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	65,737.76

Budget Uses

Expenditure Budget	0002	65,737.76
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	59,761.60
Contingency	0006	5,976.16
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	684.74
Operating Reserve	0961	684.74
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	32,868.88
State - On-Schedule Transportation Reimbursement	3210	32,868.88
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	65,737.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	79,664.45

Budget Uses

Expenditure Budget	0002	79,664.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	73,664.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	73,664.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	6,000.00
District Mills	999	81.92
Total Estimated Revenues to Fund Adopted Budget	0004	79,664.45

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Blue Bird	2019	117,000.00	7,500.00	23,400.00	1,500.00
2016 blue Bird SB	2016	113,500.00	10,500.00	22,700.00	1,500.00
2016 Blue Bird 84 Passenger SB	2015	112,400.00	13,500.00	22,480.00	1,500.00
22 Passenger Chevy 4wd 2010	2013	66,000.00	13,000.00	13,200.00	1,500.00
Total					6,000.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	142,206.49
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	62,206.49

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	337,793.51
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	17,938.03

Budget Uses

Expenditure Budget	0002	17,938.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,203.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,203.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,734.85
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,938.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	33,765.38

Budget Uses

Expenditure Budget	0002	33,765.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,765.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,765.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	33,765.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

37 Pondera

Submit ID: 1226-37306728

1226 Heart Butte K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	107,393.29

Budget Uses

Expenditure Budget		0002	107,393.29
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	100,068.29
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	100,068.29
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	5,860.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	1,465.00	
District Tax Levy		1110	1,465.00
District Mills		999	20.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	20.00
Total Estimated Revenues to Fund Adopted Budget		0004	107,393.29

Budget Report
FY 2025

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-39832815

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 5,379	N/A	157,447,014

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Janelle Mickelson

(Signature) (Date)

Chairperson, School Trustees: Siobhan Hathhorn

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-39832815

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	41,908,287.58	3,620,746.36	10%	8.64%	0.00	30,013,945.30	11,894,342.28	75.54
10 Transportation	6,776,394.11	1,276,547.42	20%	18.84%	0.00	1,016,859.69	5,759,534.42	36.58
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	2,456,959.68		N/A		27,479.22	0.00	2,429,480.46	15.43
14 Retirement	6,898,805.99	1,379,761.20	20%	20.00%	1,029,924.67	5,868,881.32		
17 Adult Education	243,525.40	85,233.89	35%	35.00%	5,085.76	0.00	238,439.64	1.51
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	751,420.10	0.00	N/A	0.00%	199,861.39	31,058.71	520,500.00	3.31
29 Flexibility	6,968.75	0.00	N/A	0.00%	6,968.75	0.00	0.00	0.00
61 Building Reserve	6,393,771.51	0.00	N/A	0.00%	2,780,701.51	327,419.49	3,285,650.51	20.86
Total of All Funds	65,436,133.12	6,362,288.87			4,050,021.30	37,258,164.51	24,127,947.31	153.23

50 Debt Service Tax Jurisdiction								
#1	4,972,000.00	0.00	20-9-438	0.00%	972,816.73	0.00	3,999,183.27	25.40

Budget Report
FY 2025

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-39832815

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HELENA K-6	4,164 *
M1	HELENA 7-8	1,215 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	16,060,652.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,437,006.16
D.	At Risk Student	(I-D)	144,613.87
E.	Indian Education For All	(I-E)	132,484.77
F.	American Indian Achievement Gap	(I-F)	79,618.00
G.	Data For Achievement	(I-G)	126,836.82
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,149,439.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	416,829.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5,437
B.	BASE Budget Limit	(II-B)	32,879,625.72
C.	Maximum Budget Limit	(II-C)	41,114,241.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	8,234,615.45
E.	Adopted Budget	(II-E)	41,114,241.17

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	33,673,672.13
H.	Maximum Budget Limit	(II-H)	42,149,310.16
I.	Highest Budget Without a Vote	(II-I)	41,908,287.58
J.	Highest Budget	(II-J)	42,149,310.16
K.	Highest Voted Amount	(II-K)	241,022.58
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	41,908,287.58

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		3,620,746.36
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		3,620,746.36

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		41,908,287.58
1.	BASE Budget Limit	(V-A1)	33,673,672.13	
2.	Over-BASE Budget	(V-A2)	8,234,615.45	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		16,060,652.48
1.	Direct State Aid Paid By State	(V-B1)	16,060,652.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,437,006.16
D.	At Risk Student	(V-D)		144,613.87
E.	Indian Education For All	(V-E)		132,484.77
F.	American Indian Achievement Gap	(V-F)		79,618.00
G.	Data For Achievement	(V-G)		126,836.82
H.	Special Education Allowable Cost Payment	(V-H)		2,149,439.62
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		196,187.62
1.	Actual Non-Levy Revenue	(V-J1)	196,187.62	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		13,346,832.79
1.	State - Guaranteed Tax Base Aid	(V-L1)	9,687,105.96	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	3,659,726.83	
M.	**Subtotal of BASE Budget Revenue	(V-M)		33,673,672.13

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		8,234,615.45
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,234,615.45

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.24
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		52.30
1.	District Property Tax Levy Mills	(V-U1)	52.30	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		75.54

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-39832815

01 General Fund

Adopted Budget	0001	41,908,287.58

Budget Uses

Expenditure Budget	0002	41,908,287.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	16,060,652.48
Quality Educator	3111	1,437,006.16
At Risk Student	3112	144,613.87
Indian Education For All	3113	132,484.77
American Indian Achievement Gap	3114	79,618.00
State Special Education Allowable Cost Payment to Districts	3115	2,149,439.62
Data For Achievement	3116	126,836.82
State - Guaranteed Tax Base Aid	3120	9,687,105.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	174,289.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	3,002.22
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	18,896.40
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	3,659,726.83		
Over-BASE Levy	1110(c)	8,234,615.45		
District Tax Levy			1110	11,894,342.28
Total Estimated Revenues to Fund Adopted Budget			0004	41,908,287.58
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	6,776,394.11

Budget Uses

Expenditure Budget	0002	6,776,394.11
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	924,417.90
Contingency	0006	92,441.79
Over-Schedule	0011	5,759,534.42
Fund Balance for Budget	TFS48	1,276,547.42
Operating Reserve	0961	1,276,547.42
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	508,429.84
State - On-Schedule Transportation Reimbursement	3210	508,429.85
District Tax Levy	1110	5,759,534.42
District Mills	999	36.58
Total Estimated Revenues to Fund Adopted Budget	0004	6,776,394.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	2,456,959.68

Budget Uses

Expenditure Budget	0002	2,456,959.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,479.22
Unreserved Fund Balance Reappropriated	0970	27,479.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,429,480.46
District Mills	999	15.43
Total Estimated Revenues to Fund Adopted Budget	0004	2,456,959.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-39832815

14 Retirement Fund

Adopted Budget	0001	6,898,805.99

Budget Uses

Expenditure Budget	0002	6,898,805.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,409,685.87
Operating Reserve	0961	1,379,761.20
Unreserved Fund Balance Reappropriated	0970	1,029,924.67

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	5,868,881.32
Total Estimated Revenues to Fund Adopted Budget	0004	6,898,805.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	243,525.40

Budget Uses

Expenditure Budget	0002	243,525.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	90,319.65
Operating Reserve	0961	85,233.89
Unreserved Fund Balance Reappropriated	0970	5,085.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	238,439.64
District Mills	999	1.51
Total Estimated Revenues to Fund Adopted Budget	0004	243,525.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	751,420.10

Budget Uses

Expenditure Budget	0002	751,420.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	199,861.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	199,861.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	31,058.71
District Tax Levy	1110	520,500.00
District Mills	999	3.31
Total Estimated Revenues to Fund Adopted Budget	0004	751,420.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-39832815

29 Flexibility Fund

Adopted Budget	0001	6,968.75

Budget Uses

Expenditure Budget	0002	6,968.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,968.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,968.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,968.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-39832815

50 Debt Service Fund

#1

Taxable Value		157,447,014.00
Adopted Budget	0001	4,972,000.00

Budget Uses

Expenditure Budget	0002	4,972,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	972,816.73
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	972,816.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,999,183.27
Jurisdiction Mills	999	25.40
Total Estimated Revenues to Fund Adopted Budget	0004	4,972,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	09/20/2017	06/30/2037	55,000,000.00	38,725,000.00	2,425,000.00	1,682,650.00	1,000.00
Elementary Bond	06/05/2019	06/30/2039	8,000,000.00	6,145,000.00	335,000.00	238,350.00	0.00
Total Bond Requirements							4,682,000.00

SIDs

Issue Type	Amount
Elementary	290,000.00
Total SID Requirements	290,000.00

Total Debt Service Requirements	0002	4,972,000.00

Budget Report
FY 2025

25 Lewis & Clark

0487 Helena Elem

Submit ID: 0487-39832815

61 Building Reserve Fund

Adopted Budget	0001	6,393,771.51

Budget Uses

Expenditure Budget	0002	6,393,771.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,780,701.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,780,701.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	327,419.49
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	3,000,000.00		
Building Reserve Permissive Levy	1110(b)	285,650.51		
District Tax Levy			1110	3,285,650.51
District Mills			999	20.86
Building Reserve Voted Mills			0134	19.05
Building Reserve Permissive Mills			0135	1.81
Total Estimated Revenues to Fund Adopted Budget			0004	6,393,771.51

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	30,000,000.00	10	612	3,000,000.00	3,000,000.00	3,000,000.00
Total						3,000,000.00

Budget Report
FY 2025

15 Flathead

0320 Helena Flats Elem

Submit ID: 0320-94093896

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	297	N/A	6,567,860

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tonnie Decker

(Signature) (Date)

Chairperson, School Trustees: Kevin Fritz

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
15 Flathead
0320 Helena Flats Elem

Submit ID: 0320-94093896

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,086,339.48	198,335.95	10%	9.51%	0.00	1,718,193.80	368,145.68	56.05
10 Transportation	162,356.26	473.59	20%	0.29%	0.00	900.00	161,456.26	24.58
11 Bus Depreciation Reserve	1,094.74	0.00	N/A	0.00%	1,094.74	0.00	0.00	0.00
13 Tuition	137,140.76		N/A		0.00	450.00	136,690.76	20.81
14 Retirement	304,999.00	60,999.80	20%	20.00%	31,710.33	273,288.67		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	15,088.72	0.00	N/A	0.00%	3,356.99	1,731.73	10,000.00	1.52
29 Flexibility	180,249.43	0.00	N/A	0.00%	121,410.43	29,419.50	29,419.50	4.48
61 Building Reserve	146,027.78	0.00	N/A	0.00%	99,237.78	28,790.00	18,000.00	2.74
Total of All Funds	3,033,296.17	259,809.34			256,810.27	2,052,773.70	723,712.20	110.18

50 Debt Service								
Tax Jurisdiction								
15	180,900.00	0.00	20-9-438	0.00%	61,522.16	0.00	119,377.84	18.18

Budget Report
FY 2025

15 Flathead

Submit ID: 0320-94093896

0320 Helena Flats Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HELENA FLATS K-6	249
M1	HELENA FLATS 7-8	48

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	951,303.08
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	80,806.00
D.	At Risk Student	(I-D)	6,063.57
E.	Indian Education For All	(I-E)	7,315.11
F.	American Indian Achievement Gap	(I-F)	1,452.00
G.	Data For Achievement	(I-G)	7,003.26
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	47,172.51
I.	State Special Education Related-Services Payment To Coop	(I-I)	15,723.18
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	25,048.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	289
B.	BASE Budget Limit	(II-B)	1,785,544.98
C.	Maximum Budget Limit	(II-C)	2,211,552.83
D.	Over-BASE Levy As Submitted on Budget	(II-D)	208,812.91
E.	Adopted Budget	(II-E)	1,994,357.89

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,877,526.57
H.	Maximum Budget Limit	(II-H)	2,325,179.02
I.	Highest Budget Without a Vote	(II-I)	2,086,339.48
J.	Highest Budget	(II-J)	2,325,179.02
K.	Highest Voted Amount	(II-K)	238,839.54
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,086,339.48

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		198,335.95
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		198,335.95

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,086,339.48
1.	BASE Budget Limit	(V-A1)	1,877,526.57	
2.	Over-BASE Budget	(V-A2)	208,812.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		951,303.08
1.	Direct State Aid Paid By State	(V-B1)	951,303.08	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		80,806.00
D.	At Risk Student	(V-D)		6,063.57
E.	Indian Education For All	(V-E)		7,315.11
F.	American Indian Achievement Gap	(V-F)		1,452.00
G.	Data For Achievement	(V-G)		7,003.26
H.	Special Education Allowable Cost Payment	(V-H)		47,172.51
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,413.79
1.	Actual Non-Levy Revenue	(V-J1)	9,413.79	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		766,997.25
1.	State - Guaranteed Tax Base Aid	(V-L1)	607,664.48	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	159,332.77	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,877,526.57

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		208,812.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		208,812.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.26
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		31.79
1.	District Property Tax Levy Mills	(V-U1)	31.79	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		56.05

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

15 Flathead

0320 Helena Flats Elem

Submit ID: 0320-94093896

01 General Fund

Adopted Budget	0001	2,086,339.48

Budget Uses

Expenditure Budget	0002	2,086,339.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	951,303.08
Quality Educator	3111	80,806.00
At Risk Student	3112	6,063.57
Indian Education For All	3113	7,315.11
American Indian Achievement Gap	3114	1,452.00
State Special Education Allowable Cost Payment to Districts	3115	47,172.51
Data For Achievement	3116	7,003.26
State - Guaranteed Tax Base Aid	3120	607,664.48

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,413.79
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	159,332.77		
Over-BASE Levy	1110(c)	208,812.91		
District Tax Levy			1110	368,145.68
Total Estimated Revenues to Fund Adopted Budget			0004	2,086,339.48
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	162,356.26

Budget Uses

Expenditure Budget	0002	162,356.26
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	162,356.26
Fund Balance for Budget	TFS48	473.59
Operating Reserve	0961	473.59
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	900.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	161,456.26
District Mills	999	24.58
Total Estimated Revenues to Fund Adopted Budget	0004	162,356.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,094.74

Budget Uses

Expenditure Budget	0002	1,094.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,094.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,094.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,094.74

Budget Report
FY 2025
15 Flathead
0320 Helena Flats Elem

Submit ID: 0320-94093896

13 Tuition Fund

Adopted Budget	0001	137,140.76

Budget Uses

Expenditure Budget	0002	137,140.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	450.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	136,690.76
District Mills	999	20.81
Total Estimated Revenues to Fund Adopted Budget	0004	137,140.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
15 Flathead

Submit ID: 0320-94093896

0320 Helena Flats Elem

14 Retirement Fund

Adopted Budget	0001	304,999.00

Budget Uses

Expenditure Budget	0002	304,999.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	92,710.13
Operating Reserve	0961	60,999.80
Unreserved Fund Balance Reappropriated	0970	31,710.33

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	273,288.67
Total Estimated Revenues to Fund Adopted Budget	0004	304,999.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
15 Flathead
0320 Helena Flats Elem

Submit ID: 0320-94093896

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
15 Flathead
0320 Helena Flats Elem

Submit ID: 0320-94093896

28 Technology Fund

Adopted Budget	0001	15,088.72

Budget Uses

Expenditure Budget	0002	15,088.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,356.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,356.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,731.73
District Tax Levy	1110	10,000.00
District Mills	999	1.52
Total Estimated Revenues to Fund Adopted Budget	0004	15,088.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
15 Flathead
0320 Helena Flats Elem

Submit ID: 0320-94093896

29 Flexibility Fund

Adopted Budget	0001	180,249.43

Budget Uses

Expenditure Budget	0002	180,249.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	121,410.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	121,410.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	29,419.50
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	29,419.50
District Mills	999	4.48
Total Estimated Revenues to Fund Adopted Budget	0004	180,249.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
15 Flathead

Submit ID: 0320-94093896

0320 Helena Flats Elem

50 Debt Service Fund
15

Taxable Value		6,567,860.00
Adopted Budget	0001	180,900.00

Budget Uses

Expenditure Budget	0002	180,900.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	61,522.16
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61,522.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	119,377.84
Jurisdiction Mills	999	18.18
Total Estimated Revenues to Fund Adopted Budget	0004	180,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	03/28/2007	06/30/2027	2,380,000.00	345,000.00	160,000.00	20,200.00	700.00
Total Bond Requirements							180,900.00
Total Debt Service Requirements						0002	180,900.00

Budget Report
FY 2025
15 Flathead

Submit ID: 0320-94093896

0320 Helena Flats Elem

61 Building Reserve Fund

Adopted Budget		0001	146,027.78

Budget Uses

Expenditure Budget		0002	146,027.78
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	99,237.78
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	99,237.78
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	28,790.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,000.00	
District Tax Levy		1110	18,000.00
District Mills		999	2.74
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.74
Total Estimated Revenues to Fund Adopted Budget		0004	146,027.78

Budget Report
FY 2025

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-68251363

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	2,529	172,176,483

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Janelle Mickelson

(Signature) (Date)

Chairperson, School Trustees: Siobhan Hathhorn

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-68251363

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	23,299,632.33	2,298,304.47	10%	9.86%	0.00	16,341,923.20	6,957,709.13	40.40
10 Transportation	1,569,442.35	289,029.18	20%	18.42%	0.00	222,947.60	1,346,494.75	7.82
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	372,304.86		N/A		25,827.52	0.00	346,477.34	2.01
14 Retirement	4,043,194.12	808,638.82	20%	20.00%	741,879.64	3,301,314.48		
17 Adult Education	243,336.24	85,167.68	35%	35.00%	6,810.97	0.00	236,525.27	1.37
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	928,846.94	0.00	N/A	0.00%	352,226.88	17,120.06	559,500.00	3.25
29 Flexibility	326,478.01	0.00	N/A	0.00%	115,682.48	210,795.53	0.00	0.00
61 Building Reserve	4,098,871.16	0.00	N/A	0.00%	2,300,181.16	154,260.75	1,644,429.25	9.55
Total of All Funds	34,882,106.01	3,481,140.15			3,542,608.65	20,248,361.62	11,091,135.74	64.40

50 Debt Service Tax Jurisdiction								
#1	200,000.00	0.00	20-9-438	0.00%	22,591.40	0.00	177,408.60	1.03

Budget Report
FY 2025

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-68251363

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HELENA HS 9-12 2,529 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	9,388,783.76
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	688,687.50
D.	At Risk Student	(I-D)	48,721.61
E.	Indian Education For All	(I-E)	62,289.27
F.	American Indian Achievement Gap	(I-F)	34,122.00
G.	Data For Achievement	(I-G)	59,633.82
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	617,731.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	408,718.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	2,579
B.	BASE Budget Limit	(II-B)	17,699,175.70
C.	Maximum Budget Limit	(II-C)	22,029,275.89
D.	Over-BASE Levy As Submitted on Budget	(II-D)	5,178,716.56
E.	Adopted Budget	(II-E)	22,877,892.26

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	18,561,470.34
H.	Maximum Budget Limit	(II-H)	23,132,907.18
I.	Highest Budget Without a Vote	(II-I)	23,299,632.33
J.	Highest Budget	(II-J)	23,299,632.33
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	23,299,632.33

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,298,304.47
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,298,304.47

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		23,299,632.33
1.	BASE Budget Limit	(V-A1)	18,561,470.34	
2.	Over-BASE Budget	(V-A2)	4,738,161.99	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		9,388,783.76
1.	Direct State Aid Paid By State	(V-B1)	9,388,783.76	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		688,687.50
D.	At Risk Student	(V-D)		48,721.61
E.	Indian Education For All	(V-E)		62,289.27
F.	American Indian Achievement Gap	(V-F)		34,122.00
G.	Data For Achievement	(V-G)		59,633.82
H.	Special Education Allowable Cost Payment	(V-H)		617,731.24
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		177,666.16
1.	Actual Non-Levy Revenue	(V-J1)	177,666.16	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		7,483,834.98
1.	State - Guaranteed Tax Base Aid	(V-L1)	5,264,287.84	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,219,547.14	
M.	**Subtotal of BASE Budget Revenue	(V-M)		18,561,470.34

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,738,161.99
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,738,161.99

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.88
U.	Over-BASE Mills	(V-U)		27.52
1.	District Property Tax Levy Mills	(V-U1)	27.52	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		40.40

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-68251363

01 General Fund

Adopted Budget	0001	23,299,632.33

Budget Uses

Expenditure Budget	0002	23,299,632.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	9,388,783.76
Quality Educator	3111	688,687.50
At Risk Student	3112	48,721.61
Indian Education For All	3113	62,289.27
American Indian Achievement Gap	3114	34,122.00
State Special Education Allowable Cost Payment to Districts	3115	617,731.24
Data For Achievement	3116	59,633.82
State - Guaranteed Tax Base Aid	3120	5,264,287.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	111,452.59
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,534.07
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	64,679.50
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,219,547.14		
Over-BASE Levy	1110(c)	4,738,161.99		
District Tax Levy			1110	6,957,709.13
Total Estimated Revenues to Fund Adopted Budget			0004	23,299,632.33
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,569,442.35

Budget Uses

Expenditure Budget	0002	1,569,442.35
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	202,679.64
Contingency	0006	20,267.96
Over-Schedule	0011	1,346,494.75
Fund Balance for Budget	TFS48	289,029.18
Operating Reserve	0961	289,029.18
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	111,473.80
State - On-Schedule Transportation Reimbursement	3210	111,473.80
District Tax Levy	1110	1,346,494.75
District Mills	999	7.82
Total Estimated Revenues to Fund Adopted Budget	0004	1,569,442.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	372,304.86

Budget Uses

Expenditure Budget	0002	372,304.86
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,827.52
Unreserved Fund Balance Reappropriated	0970	25,827.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	346,477.34
District Mills	999	2.01
Total Estimated Revenues to Fund Adopted Budget	0004	372,304.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	4,043,194.12

Budget Uses

Expenditure Budget	0002	4,043,194.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,550,518.46
Operating Reserve	0961	808,638.82
Unreserved Fund Balance Reappropriated	0970	741,879.64

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,301,314.48
Total Estimated Revenues to Fund Adopted Budget	0004	4,043,194.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	243,336.24

Budget Uses

Expenditure Budget	0002	243,336.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	91,978.65
Operating Reserve	0961	85,167.68
Unreserved Fund Balance Reappropriated	0970	6,810.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	236,525.27
District Mills	999	1.37
Total Estimated Revenues to Fund Adopted Budget	0004	243,336.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	928,846.94

Budget Uses

Expenditure Budget	0002	928,846.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	352,226.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	352,226.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	17,120.06
District Tax Levy	1110	559,500.00
District Mills	999	3.25
Total Estimated Revenues to Fund Adopted Budget	0004	928,846.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

25 Lewis & Clark

0488 Helena H S

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29 Flexibility Fund

Adopted Budget	0001	326,478.01

Budget Uses

Expenditure Budget	0002	326,478.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	115,682.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	115,682.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	210,795.53
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	326,478.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-68251363

50 Debt Service Fund

#1

Taxable Value		172,176,483.00
Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,591.40
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,591.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	177,408.60
Jurisdiction Mills	999	1.03
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type		Amount
High School		200,000.00
Total SID Requirements		200,000.00
Total Debt Service Requirements	0002	200,000.00

Budget Report
FY 2025

25 Lewis & Clark

0488 Helena H S

Submit ID: 0488-68251363

61 Building Reserve Fund

Adopted Budget	0001	4,098,871.16

Budget Uses

Expenditure Budget	0002	4,098,871.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,300,181.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,300,181.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	154,260.75
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	1,500,000.00		
Building Reserve Permissive Levy	1110(b)	144,429.25		
District Tax Levy			1110	1,644,429.25
District Mills			999	9.55
Building Reserve Voted Mills			0134	8.71
Building Reserve Permissive Mills			0135	0.84
Total Estimated Revenues to Fund Adopted Budget			0004	4,098,871.16

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	15,000,000.00	10	612	1,500,000.00	1,500,000.00	1,500,000.00
Total						1,500,000.00

Budget Report
FY 2025

32 Missoula

0586 Hellgate Elem

Submit ID: 0586-39390296

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,532	N/A	64,167,990

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Justine Reese

(Signature) (Date)

Chairperson, School Trustees: Tom McLaughlin

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

32 Missoula

0586 Hellgate Elem

Submit ID: 0586-39390296

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	11,396,231.92	1,440,694.92	10%	12.64%	0.00	8,444,428.78	2,951,803.14	46.00
10 Transportation	1,900,000.00	380,000.00	20%	20.00%	247,174.63	180,896.00	1,471,929.37	22.94
11 Bus Depreciation Reserve	44,544.15	0.00	N/A	0.00%	33,701.15	0.00	10,843.00	0.17
13 Tuition	625,000.00		N/A		103,155.97	0.00	521,844.03	8.13
14 Retirement	2,000,000.00	400,000.00	20%	20.00%	447,278.12	1,552,721.88		
17 Adult Education	238,342.79	0.00	35%	0.00%	238,342.79	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	513,340.49	0.00	N/A	0.00%	404,323.55	9,016.94	100,000.00	1.56
29 Flexibility	60,988.36	0.00	N/A	0.00%	60,988.36	0.00	0.00	0.00
61 Building Reserve	1,460,239.32	0.00	N/A	0.00%	1,274,629.32	61,657.53	123,952.47	1.93
Total of All Funds	18,238,687.03	2,220,694.92			2,809,593.89	10,248,721.13	5,180,372.01	80.73

50 Debt Service **Tax Jurisdiction**								
4	2,556,000.00	0.00	20-9-438	0.00%	167,029.91	0.00	2,388,970.09	37.23

Budget Report
FY 2025

32 Missoula

0586 Hellgate Elem

Submit ID: 0586-39390296

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HELLGATE K-6	1,194 *
M1	HELLGATE 7-8	338 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,639,312.11
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	498,058.80
D.	At Risk Student	(I-D)	36,993.91
E.	Indian Education For All	(I-E)	37,733.16
F.	American Indian Achievement Gap	(I-F)	23,474.00
G.	Data For Achievement	(I-G)	36,124.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	600,504.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	102,240.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,551
B.	BASE Budget Limit	(II-B)	9,543,251.94
C.	Maximum Budget Limit	(II-C)	11,917,176.88
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,513,511.46
E.	Adopted Budget	(II-E)	11,056,763.40

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	9,776,110.46
H.	Maximum Budget Limit	(II-H)	12,212,168.15
I.	Highest Budget Without a Vote	(II-I)	11,396,231.92
J.	Highest Budget	(II-J)	12,212,168.15
K.	Highest Voted Amount	(II-K)	815,936.23
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	11,396,231.92

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,139,623.19
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		301,071.73
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	301,071.73	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,440,694.92

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		11,396,231.92
1.	BASE Budget Limit	(V-A1)	9,776,110.46	
2.	Over-BASE Budget	(V-A2)	1,620,121.46	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,639,312.11
1.	Direct State Aid Paid By State	(V-B1)	4,639,312.11	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		498,058.80
D.	At Risk Student	(V-D)		36,993.91
E.	Indian Education For All	(V-E)		37,733.16
F.	American Indian Achievement Gap	(V-F)		23,474.00
G.	Data For Achievement	(V-G)		36,124.56
H.	Special Education Allowable Cost Payment	(V-H)		600,504.71
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		174,419.13
1.	Actual Non-Levy Revenue	(V-J1)	174,419.13	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,729,490.08
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,291,198.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,438,291.68	
M.	**Subtotal of BASE Budget Revenue	(V-M)		9,776,110.46

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		106,610.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	106,610.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,513,511.46
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,620,121.46

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.41
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		23.59
	1. District Property Tax Levy Mills	(V-U1)	23.59	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	11,396,231.92

Budget Uses

Expenditure Budget	0002	11,396,231.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	106,610.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,639,312.11
Quality Educator	3111	498,058.80
At Risk Student	3112	36,993.91
Indian Education For All	3113	37,733.16
American Indian Achievement Gap	3114	23,474.00
State Special Education Allowable Cost Payment to Districts	3115	600,504.71
Data For Achievement	3116	36,124.56
State - Guaranteed Tax Base Aid	3120	2,291,198.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	165,597.08
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	8,822.05
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	106,610.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,438,291.68		
Over-BASE Levy	1110(c)	1,513,511.46		
District Tax Levy			1110	2,951,803.14
Total Estimated Revenues to Fund Adopted Budget			0004	11,396,231.92
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,900,000.00

Budget Uses

Expenditure Budget	0002	1,900,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	164,451.00
Contingency	0006	16,445.00
Over-Schedule	0011	1,719,104.00
Fund Balance for Budget	TFS48	627,174.63
Operating Reserve	0961	380,000.00
Unreserved Fund Balance Reappropriated	0970	247,174.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	90,448.00
State - On-Schedule Transportation Reimbursement	3210	90,448.00
District Tax Levy	1110	1,471,929.37
District Mills	999	22.94
Total Estimated Revenues to Fund Adopted Budget	0004	1,900,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	44,544.15

Budget Uses

Expenditure Budget	0002	44,544.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33,701.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,701.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	10,843.00
District Mills	999	0.17
Total Estimated Revenues to Fund Adopted Budget	0004	44,544.15

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Suburban LT	2021	54,215.00	32,529.00	10,843.00	10,843.00
Total					10,843.00

13 Tuition Fund

Adopted Budget	0001	625,000.00

Budget Uses

Expenditure Budget	0002	625,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	103,155.97
Unreserved Fund Balance Reappropriated	0970	103,155.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	521,844.03
District Mills	999	8.13
Total Estimated Revenues to Fund Adopted Budget	0004	625,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	2,000,000.00

Budget Uses

Expenditure Budget	0002	2,000,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	847,278.12
Operating Reserve	0961	400,000.00
Unreserved Fund Balance Reappropriated	0970	447,278.12

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,552,721.88
Total Estimated Revenues to Fund Adopted Budget	0004	2,000,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	238,342.79

Budget Uses

Expenditure Budget	0002	238,342.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	238,342.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	238,342.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	238,342.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	513,340.49

Budget Uses

Expenditure Budget	0002	513,340.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	404,323.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	404,323.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	9,016.94
District Tax Levy	1110	100,000.00
District Mills	999	1.56
Total Estimated Revenues to Fund Adopted Budget	0004	513,340.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	60,988.36

Budget Uses

Expenditure Budget	0002	60,988.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	60,988.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	60,988.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	60,988.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

4

Taxable Value		64,167,990.00
Adopted Budget	0001	2,556,000.00

Budget Uses

Expenditure Budget	0002	2,556,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	167,029.91
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	167,029.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,388,970.09
Jurisdiction Mills	999	37.23
Total Estimated Revenues to Fund Adopted Budget	0004	2,556,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Refunding Bond	03/31/2016	06/15/2028	8,215,000.00	2,710,000.00	825,000.00	119,987.50	500.00
Elementary Bond	01/04/2017	06/15/2037	19,800,000.00	14,180,000.00	860,000.00	750,012.50	500.00
Total Bond Requirements							2,556,000.00

Total Debt Service Requirements	0002	2,556,000.00

Budget Report
FY 2025

32 Missoula

0586 Hellgate Elem

Submit ID: 0586-39390296

61 Building Reserve Fund

Adopted Budget		0001	1,460,239.32

Budget Uses

Expenditure Budget		0002	1,460,239.32
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,274,629.32
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,274,629.32
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	61,657.53
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	123,952.47	
District Tax Levy		1110	123,952.47
District Mills		999	1.93
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.93
Total Estimated Revenues to Fund Adopted Budget		0004	1,460,239.32

Budget Report
FY 2025

39 Powell

0717 Helmville Elem

Submit ID: 0717-94940780

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 15	N/A	1,625,213

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Susan Graveley

(Signature) (Date)

Chairperson, School Trustees: Jay Coughlin

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

39 Powell

0717 Helmville Elem

Submit ID: 0717-94940780

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	189,178.13	18,917.81	10%	10.00%	278.38	105,884.82	83,014.93	51.07
10 Transportation	55,000.00	0.00	20%	0.00%	0.00	1,650.00	53,350.00	32.83
11 Bus Depreciation Reserve	56,115.06	0.00	N/A	0.00%	52,785.06	0.00	3,330.00	2.05
13 Tuition	10,000.00		N/A		0.00	0.00	10,000.00	6.15
14 Retirement	21,500.00	4,300.00	20%	20.00%	6,755.35	14,744.65		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	329.99	0.00	N/A	0.00%	198.59	131.40	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	58,139.90	0.00	N/A	0.00%	41,272.90	13,360.00	3,507.00	2.16
Total of All Funds	390,263.08	23,217.81			101,290.28	135,770.87	153,201.93	94.26

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

39 Powell

0717 Helmville Elem

Submit ID: 0717-94940780

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 HELMVILLE K-8 15 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	68,635.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,393.75
D.	At Risk Student	(I-D)	24.45
E.	Indian Education For All	(I-E)	369.45
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	353.70
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,007.52
I.	State Special Education Related-Services Payment To Coop	(I-I)	688.22
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	939.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	17
B.	BASE Budget Limit	(II-B)	143,970.63
C.	Maximum Budget Limit	(II-C)	178,763.41
D.	Over-BASE Levy As Submitted on Budget	(II-D)	44,239.80
E.	Adopted Budget	(II-E)	188,410.63

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	142,464.77
H.	Maximum Budget Limit	(II-H)	178,391.61
I.	Highest Budget Without a Vote	(II-I)	189,178.13
J.	Highest Budget	(II-J)	189,178.13
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	189,178.13

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		18,917.81
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		278.38
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	278.38	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		19,196.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		189,178.13
1.	BASE Budget Limit	(V-A1)	142,464.77	
2.	Over-BASE Budget	(V-A2)	46,713.36	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		68,635.51
1.	Direct State Aid Paid By State	(V-B1)	68,635.51	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,393.75
D.	At Risk Student	(V-D)		24.45
E.	Indian Education For All	(V-E)		369.45
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		353.70
H.	Special Education Allowable Cost Payment	(V-H)		8,007.52
I.	Remaining Fund Balance Available	(V-I)		278.38
J.	Non-Levy Revenue and Funding Sources	(V-J)		132.57
1.	Actual Non-Levy Revenue	(V-J1)	132.57	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		57,269.44
1.	State - Guaranteed Tax Base Aid	(V-L1)	20,967.87	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	36,301.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		142,464.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		46,713.36
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		46,713.36

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.33
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		28.74
1.	District Property Tax Levy Mills	(V-U1)	28.74	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		51.07

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	189,178.13

Budget Uses

Expenditure Budget	0002	189,178.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	278.38
Direct State Aid	3110	68,635.51
Quality Educator	3111	7,393.75
At Risk Student	3112	24.45
Indian Education For All	3113	369.45
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	8,007.52
Data For Achievement	3116	353.70
State - Guaranteed Tax Base Aid	3120	20,967.87

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	132.57
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	36,301.57		
Over-BASE Levy	1110(c)	46,713.36		
District Tax Levy			1110	83,014.93
Total Estimated Revenues to Fund Adopted Budget			0004	189,178.13
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	55,000.00

Budget Uses

Expenditure Budget	0002	55,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,500.00
Contingency	0006	150.00
Over-Schedule	0011	53,350.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	825.00
State - On-Schedule Transportation Reimbursement	3210	825.00
District Tax Levy	1110	53,350.00
District Mills	999	32.83
Total Estimated Revenues to Fund Adopted Budget	0004	55,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	56,115.06

Budget Uses

Expenditure Budget	0002	56,115.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	52,785.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	52,785.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	3,330.00
District Mills	999	2.05
Total Estimated Revenues to Fund Adopted Budget	0004	56,115.06

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 FORD Collins	2017	53,641.69	11,728.34	10,728.34	0.00
28-133 ChevBluebird	2005	33,300.00	39,840.00	6,660.00	3,330.00
Total					3,330.00

Budget Report
FY 2025
39 Powell

0717 Helmville Elem

Submit ID: 0717-94940780

13 Tuition Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	10,000.00
District Mills	999	6.15
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	21,500.00

Budget Uses

Expenditure Budget	0002	21,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,055.35
Operating Reserve	0961	4,300.00
Unreserved Fund Balance Reappropriated	0970	6,755.35

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	14,744.65
Total Estimated Revenues to Fund Adopted Budget	0004	21,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

39 Powell

0717 Helmville Elem

Submit ID: 0717-94940780

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	329.99

Budget Uses

Expenditure Budget	0002	329.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	198.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	198.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	131.40
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	329.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

39 Powell

0717 Helmville Elem

Submit ID: 0717-94940780

61 Building Reserve Fund

Adopted Budget	0001	58,139.90

Budget Uses

Expenditure Budget	0002	58,139.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	41,272.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,272.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,360.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	167.00	
Building Reserve Permissive Levy	1110(b)	3,340.00	
District Tax Levy		1110	3,507.00
District Mills		999	2.16
Building Reserve Voted Mills		0134	0.10
Building Reserve Permissive Mills		0135	2.06
Total Estimated Revenues to Fund Adopted Budget		0004	58,139.90

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/17/2021	3,340.00	20	612	334.00	167.00	167.00
Total						167.00

Budget Report
FY 2025

08 Chouteau

0146 Highwood K-12

Submit ID: 0146-24927277

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 78	* 37	1,826,329

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: La Rae Roberts

(Signature) (Date)

Chairperson, School Trustees: Arlene Hartman

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
08 Chouteau
0146 Highwood K-12

Submit ID: 0146-24927277

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,468,563.63	142,102.66	10%	9.68%	0.00	1,092,160.55	376,403.08	206.14
10 Transportation	220,000.00	40,101.43	20%	18.23%	0.00	54,465.84	165,534.16	90.64
11 Bus Depreciation Reserve	96,794.62	0.00	N/A	0.00%	67,450.32	0.00	29,344.30	16.07
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	180,000.00	36,000.00	20%	20.00%	23,003.37	156,996.63		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	52,415.34	0.00	N/A	0.00%	21,348.08	1,067.26	30,000.00	16.43
29 Flexibility	17,199.37	0.00	N/A	0.00%	17,199.37	0.00	0.00	0.00
61 Building Reserve	211,815.73	0.00	N/A	0.00%	156,815.73	0.00	55,000.00	30.12
Total of All Funds	2,246,788.69	218,204.09			285,816.87	1,304,690.28	656,281.54	359.40

50 Debt Service **Tax Jurisdiction**								
08-0146	127,450.00	0.00	20-9-438	0.00%	21,709.56	0.00	105,740.44	57.90

Budget Report
FY 2025

08 Chouteau

0146 Highwood K-12

Submit ID: 0146-24927277

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HIGHWOOD K-6	61 *
M1	HIGHWOOD MS 7-8	17 *
H1	HIGHWOOD HS 9-12	37 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	603,757.54
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	42,441.52
D.	At Risk Student	(I-D)	1,558.65
E.	Indian Education For All	(I-E)	2,832.45
F.	American Indian Achievement Gap	(I-F)	1,210.00
G.	Data For Achievement	(I-G)	2,711.70
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,835.98
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,611.64
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,973.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	16,696.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	122
B.	BASE Budget Limit	(II-B)	1,173,967.17
C.	Maximum Budget Limit	(II-C)	1,461,619.80
D.	Over-BASE Levy As Submitted on Budget	(II-D)	287,652.63
E.	Adopted Budget	(II-E)	1,461,619.80

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,157,119.75
H.	Maximum Budget Limit	(II-H)	1,440,725.92
I.	Highest Budget Without a Vote	(II-I)	1,444,772.38
J.	Highest Budget	(II-J)	1,468,563.63
K.	Highest Voted Amount	(II-K)	23,791.25
L.	Amount Approved on Ballot by Voters	(II-L)	23,791.25
M.	Adopted Budget	(II-M)	1,468,563.63

Budget Report
FY 2025

08 Chouteau

Submit ID: 0146-24927277

0146 Highwood K-12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		142,102.66
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		142,102.66

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	11,753.42	5,082.56	16,835.98
B.	Special Education RSBG to Coop	3,917.56	1,694.08	5,611.64
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	6,268.39	2,710.66	8,979.05

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	521,568.00	298,442.00	820,010.00
		698,459.00	652,229.00	1,350,688.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	246,556.03	230,236.84	476,792.86
H.	Special Education in BASE@40%	6,268.39	2,710.66	8,979.05
I.	Subsidized BASE Amount	252,824.42	232,947.50	485,771.91
J.	Subsidized BASE Ratio	52%	48%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,468,563.63
1.	BASE Budget Limit	(V-A1)	1,157,119.75	
2.	Over-BASE Budget	(V-A2)	311,443.88	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		603,757.54
1.	Direct State Aid Paid By State	(V-B1)	603,757.54	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		42,441.52
D.	At Risk Student	(V-D)		1,558.65
E.	Indian Education For All	(V-E)		2,832.45
F.	American Indian Achievement Gap	(V-F)		1,210.00
G.	Data For Achievement	(V-G)		2,711.70

H.	Special Education Allowable Cost Payment	(V-H)		16,835.98
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,055.60
1.	Actual Non-Levy Revenue	(V-J1)	5,055.60	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		480,716.31
1.	State - Guaranteed Tax Base Aid	(V-L1)	415,757.11	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	64,959.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,157,119.75

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		311,443.88
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		311,443.88

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.15
T.	BASE Mills - High School	(V-T)		12.46
U.	Over-BASE Mills	(V-U)		170.53
1.	District Property Tax Levy Mills	(V-U1)	170.53	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		206.14

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025
08 Chouteau

0146 Highwood K-12

Submit ID: 0146-24927277

01 General Fund

Adopted Budget	0001	1,468,563.63

Budget Uses

Expenditure Budget	0002	1,468,563.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	603,757.54
Quality Educator	3111	42,441.52
At Risk Student	3112	1,558.65
Indian Education For All	3113	2,832.45
American Indian Achievement Gap	3114	1,210.00
State Special Education Allowable Cost Payment to Districts	3115	16,835.98
Data For Achievement	3116	2,711.70
State - Guaranteed Tax Base Aid	3120	415,757.11

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	570.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	4,485.42
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	64,959.20		
Over-BASE Levy	1110(c)	311,443.88		
District Tax Levy			1110	376,403.08
Total Estimated Revenues to Fund Adopted Budget			0004	1,468,563.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	220,000.00

Budget Uses

Expenditure Budget	0002	220,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	49,514.40
Contingency	0006	4,951.44
Over-Schedule	0011	165,534.16
Fund Balance for Budget	TFS48	40,101.43
Operating Reserve	0961	40,101.43
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	27,232.92
State - On-Schedule Transportation Reimbursement	3210	27,232.92
District Tax Levy	1110	165,534.16
District Mills	999	90.64
Total Estimated Revenues to Fund Adopted Budget	0004	220,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	96,794.62

Budget Uses

Expenditure Budget	0002	96,794.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	67,450.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	67,450.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	29,344.30
District Mills	999	16.07
Total Estimated Revenues to Fund Adopted Budget	0004	96,794.62

Budget Report
FY 2025

08 Chouteau

0146 Highwood K-12

Submit ID: 0146-24927277

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
MCI TRaveler	2023	150,000.00	0.00	30,000.00	0.00
11-2 Route Bus License # 195716B	2021	29,070.19	0.00	5,814.04	0.00
2017 Ford Expedition	2020	33,390.00	1,461.96	6,678.00	1,461.96
18-1 2019 Blue Bird 48 passenger	2019	87,950.00	0.00	17,590.00	0.00
2017 BLUEBIRD-42 PASSENGER BUS	2017	84,600.00	5,000.00	16,920.00	0.00
1 BASE STATION	2013	1,050.00	420.00	210.00	0.00
8 MOBILE RADIOS	2013	3,600.00	1,440.00	720.00	0.00
BUS #11 - 2897	2012	19,500.00	3,900.00	3,900.00	0.00
Bus #11 - 2897 - From Elementary	2012	40,000.00	16,000.00	8,000.00	0.00
Bus #10 - 4504	2010	20,385.00	4,077.00	4,077.00	0.00
Bus #10 - 4504 - From Elementary	2010	37,115.00	7,423.00	7,423.00	0.00
Bus #9 - 5545	2009	90,617.60	72,494.08	18,123.52	18,123.52
Bus #9 - 5545 - From Elementary	2009	48,794.10	58,552.92	9,758.82	9,758.82
Bus #7 - 4074	2007	24,537.60	36,806.40	N/A	NA
Bus #7 - 4074 - From Elementary	2007	52,142.40	78,213.60	N/A	NA
Bus #05 - 6241	2005	31,356.00	47,034.00	N/A	NA
Bus #05 - 6241 - From Elementary	2005	31,356.00	47,034.00	N/A	NA
Bus #5 - 0170	1999	26,128.00	39,192.00	N/A	NA
Bus #6 - 9674	1996	19,871.16	29,806.74	N/A	NA
Total					29,344.30

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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08 Chouteau
0146 Highwood K-12

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14 Retirement Fund

Adopted Budget	0001	180,000.00

Budget Uses

Expenditure Budget	0002	180,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59,003.37
Operating Reserve	0961	36,000.00
Unreserved Fund Balance Reappropriated	0970	23,003.37

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	156,996.63
Total Estimated Revenues to Fund Adopted Budget	0004	180,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	52,415.34

Budget Uses

Expenditure Budget	0002	52,415.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21,348.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,348.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,067.26
District Tax Levy	1110	30,000.00
District Mills	999	16.43
Total Estimated Revenues to Fund Adopted Budget	0004	52,415.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	17,199.37

Budget Uses

Expenditure Budget	0002	17,199.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,199.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17,199.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,199.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

08 Chouteau

0146 Highwood K-12

Submit ID: 0146-24927277

50 Debt Service Fund

08-0146

Taxable Value		1,826,329.00
Adopted Budget	0001	127,450.00

Budget Uses

Expenditure Budget	0002	127,450.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	21,709.56
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,709.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	105,740.44
Jurisdiction Mills	999	57.90
Total Estimated Revenues to Fund Adopted Budget	0004	127,450.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	04/26/2022	06/30/2042	270,000.00	246,750.00	9,000.00	10,050.00	100.00
Elementary Bond	04/26/2022	06/30/2042	1,530,000.00	1,398,250.00	51,000.00	56,950.00	350.00
Total Bond Requirements							127,450.00
Total Debt Service Requirements						0002	127,450.00

Budget Report
FY 2025

08 Chouteau

0146 Highwood K-12

Submit ID: 0146-24927277

61 Building Reserve Fund

Adopted Budget	0001	211,815.73

Budget Uses

Expenditure Budget	0002	211,815.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	156,815.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	156,815.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	55,000.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	55,000.00
District Mills		999	30.12
Building Reserve Voted Mills		0134	30.12
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	211,815.73

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	275,000.00	5	612	55,000.00	55,000.00	55,000.00
Total						55,000.00

Budget Report
FY 2025

53 Valley

0932 Hinsdale Elem

Submit ID: 0932-74644920

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 37	N/A	3,216,789

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Debbie Skaggs

(Signature) (Date)

Chairperson, School Trustees: Justin Strommen

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

53 Valley

0932 Hinsdale Elem

Submit ID: 0932-74644920

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	611,670.91	61,167.09	10%	10.00%	57,078.80	291,744.88	262,847.23	81.71
10 Transportation	125,157.00	25,031.40	20%	20.00%	50,209.48	22,556.98	52,390.54	16.29
11 Bus Depreciation Reserve	215,196.04	0.00	N/A	0.00%	182,067.70	0.00	33,128.34	10.30
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	86,185.00	17,237.00	20%	20.00%	15,974.95	70,210.05		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	25,576.97	0.00	N/A	0.00%	12,721.40	355.57	12,500.00	3.89
29 Flexibility	19,084.62	0.00	N/A	0.00%	19,084.62	0.00	0.00	0.00
61 Building Reserve	66,641.07	0.00	N/A	0.00%	33,384.97	0.00	33,256.10	10.34
Total of All Funds	1,149,511.61	103,435.49			370,521.92	384,867.48	394,122.21	122.53

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

53 Valley

0932 Hinsdale Elem

Submit ID: 0932-74644920

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HINSDALE K-6	31 *
M1	HINSDALE 7-8	6 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	188,078.60
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	24,186.71
D.	At Risk Student	(I-D)	3,088.00
E.	Indian Education For All	(I-E)	911.31
F.	American Indian Achievement Gap	(I-F)	484.00
G.	Data For Achievement	(I-G)	872.46
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	13,295.73
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,852.90
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,735.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	44
B.	BASE Budget Limit	(II-B)	417,077.11
C.	Maximum Budget Limit	(II-C)	516,040.05
D.	Over-BASE Levy As Submitted on Budget	(II-D)	192,290.86
E.	Adopted Budget	(II-E)	609,367.97

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	385,503.66
H.	Maximum Budget Limit	(II-H)	478,744.34
I.	Highest Budget Without a Vote	(II-I)	577,794.52
J.	Highest Budget	(II-J)	611,670.91
K.	Highest Voted Amount	(II-K)	33,876.39
L.	Amount Approved on Ballot by Voters	(II-L)	33,876.39
M.	Adopted Budget	(II-M)	611,670.91

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		61,167.09
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		57,078.80
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	57,078.80	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		118,245.89

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		611,670.91
1.	BASE Budget Limit	(V-A1)	385,503.66	
2.	Over-BASE Budget	(V-A2)	226,167.25	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		188,078.60
1.	Direct State Aid Paid By State	(V-B1)	188,078.60	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		24,186.71
D.	At Risk Student	(V-D)		3,088.00
E.	Indian Education For All	(V-E)		911.31
F.	American Indian Achievement Gap	(V-F)		484.00
G.	Data For Achievement	(V-G)		872.46
H.	Special Education Allowable Cost Payment	(V-H)		13,295.73
I.	Remaining Fund Balance Available	(V-I)		57,078.80
J.	Non-Levy Revenue and Funding Sources	(V-J)		18,249.07
1.	Actual Non-Levy Revenue	(V-J1)	17,576.58	
2.	Anticipated Non-Levy Revenue	(V-J2)	672.49	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		79,258.98
1.	State - Guaranteed Tax Base Aid	(V-L1)	42,579.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	36,679.98	
M.	**Subtotal of BASE Budget Revenue	(V-M)		385,503.66

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		226,167.25
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		226,167.25

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		11.40
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		70.31
1.	District Property Tax Levy Mills	(V-U1)	70.31	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		81.71

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

53 Valley

0932 Hinsdale Elem

Submit ID: 0932-74644920

01 General Fund

Adopted Budget	0001	611,670.91

Budget Uses

Expenditure Budget	0002	611,670.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	57,078.80
Direct State Aid	3110	188,078.60
Quality Educator	3111	24,186.71
At Risk Student	3112	3,088.00
Indian Education For All	3113	911.31
American Indian Achievement Gap	3114	484.00
State Special Education Allowable Cost Payment to Districts	3115	13,295.73
Data For Achievement	3116	872.46
State - Guaranteed Tax Base Aid	3120	42,579.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,346.99
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	307.65
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	14,921.94
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	672.49
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	36,679.98		
Over-BASE Levy	1110(c)	226,167.25		
District Tax Levy			1110	262,847.23
Total Estimated Revenues to Fund Adopted Budget			0004	611,670.91
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	125,157.00

Budget Uses

Expenditure Budget	0002	125,157.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,506.35
Contingency	0006	2,050.63
Over-Schedule	0011	102,600.02
Fund Balance for Budget	TFS48	75,240.88
Operating Reserve	0961	25,031.40
Unreserved Fund Balance Reappropriated	0970	50,209.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,278.49
State - On-Schedule Transportation Reimbursement	3210	11,278.49
District Tax Levy	1110	52,390.54
District Mills	999	16.29
Total Estimated Revenues to Fund Adopted Budget	0004	125,157.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

53 Valley

0932 Hinsdale Elem

Submit ID: 0932-74644920

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	215,196.04

Budget Uses

Expenditure Budget	0002	215,196.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	182,067.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	182,067.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	33,128.34
District Mills	999	10.30
Total Estimated Revenues to Fund Adopted Budget	0004	215,196.04

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Blue Bird Gas Vision Body #F548739S Vin 1071	2024	63,000.00	0.00	12,600.00	0.00
2021 EXPEDITION	2022	64,975.00	8,640.77	12,995.00	8,089.94
2022 Bluebird Vision 47 passenger	2022	92,500.00	0.00	18,500.00	8,350.00
2020 BLUEBIRD 47 PASSENGER	2020	46,962.00	29,231.40	9,392.40	9,392.40
2020 CHEVROLET MIRCOBIRD 14 PASSENGER	2020	36,480.00	20,847.00	7,296.00	7,296.00
Total					33,128.34

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

53 Valley

0932 Hinsdale Elem

Submit ID: 0932-74644920

14 Retirement Fund

Adopted Budget	0001	86,185.00

Budget Uses

Expenditure Budget	0002	86,185.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,211.95
Operating Reserve	0961	17,237.00
Unreserved Fund Balance Reappropriated	0970	15,974.95

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	70,210.05
Total Estimated Revenues to Fund Adopted Budget	0004	86,185.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	25,576.97

Budget Uses

Expenditure Budget	0002	25,576.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,721.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,721.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	355.57
District Tax Levy	1110	12,500.00
District Mills	999	3.89
Total Estimated Revenues to Fund Adopted Budget	0004	25,576.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
53 Valley

0932 Hinsdale Elem

Submit ID: 0932-74644920

29 Flexibility Fund

Adopted Budget	0001	19,084.62

Budget Uses

Expenditure Budget	0002	19,084.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,084.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,084.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,084.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

53 Valley

0932 Hinsdale Elem

Submit ID: 0932-74644920

61 Building Reserve Fund

Adopted Budget	0001	66,641.07

Budget Uses

Expenditure Budget	0002	66,641.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33,384.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,384.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	33,256.10	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	33,256.10
District Mills		999	10.34
Building Reserve Voted Mills		0134	10.34
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	66,641.07

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
07/12/2023	332,561.00	10	612	33,256.10	33,256.10	33,256.10
Total						33,256.10

Budget Report
FY 2025

53 Valley

0933 Hinsdale H S

Submit ID: 0933-79446041

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	25	3,915,482

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Debbie Skaggs

(Signature) (Date)

Chairperson, School Trustees: Justin Strommen

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

53 Valley

0933 Hinsdale H S

Submit ID: 0933-79446041

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	590,729.39	59,072.94	10%	10.00%	32,846.46	395,952.50	161,930.43	41.35
10 Transportation	117,000.00	23,400.00	20%	20.00%	58,931.92	8,445.04	49,623.04	12.67
11 Bus Depreciation Reserve	258,066.04	0.00	N/A	0.00%	219,710.21	0.00	38,355.83	9.80
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	79,281.00	15,856.20	20%	20.00%	13,802.89	65,478.11		
17 Adult Education	21,064.51	0.00	35%	0.00%	21,064.51	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	28,895.68	0.00	N/A	0.00%	15,962.90	432.78	12,500.00	3.19
29 Flexibility	21,455.14	0.00	N/A	0.00%	21,455.14	0.00	0.00	0.00
61 Building Reserve	161,173.49	0.00	N/A	0.00%	80,575.99	0.00	80,597.50	20.58
Total of All Funds	1,277,665.25	98,329.14			464,350.02	470,308.43	343,006.80	87.59

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

53 Valley

0933 Hinsdale H S

Submit ID: 0933-79446041

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 HINSDALE HS 9-12 25 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	248,313.86
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	13,920.67
D.	At Risk Student	(I-D)	1,293.14
E.	Indian Education For All	(I-E)	615.75
F.	American Indian Achievement Gap	(I-F)	484.00
G.	Data For Achievement	(I-G)	589.50
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,342.01
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,058.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,463.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	27
B.	BASE Budget Limit	(II-B)	470,556.81
C.	Maximum Budget Limit	(II-C)	586,109.50
D.	Over-BASE Levy As Submitted on Budget	(II-D)	115,552.69
E.	Adopted Budget	(II-E)	586,109.50

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	469,214.99
H.	Maximum Budget Limit	(II-H)	584,157.88
I.	Highest Budget Without a Vote	(II-I)	584,767.68
J.	Highest Budget	(II-J)	590,729.39
K.	Highest Voted Amount	(II-K)	5,961.71
L.	Amount Approved on Ballot by Voters	(II-L)	5,961.71
M.	Adopted Budget	(II-M)	590,729.39

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		59,072.94
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		32,846.46
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	32,846.46	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		91,919.40

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		590,729.39
1.	BASE Budget Limit	(V-A1)	469,214.99	
2.	Over-BASE Budget	(V-A2)	121,514.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		248,313.86
1.	Direct State Aid Paid By State	(V-B1)	248,313.86	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		13,920.67
D.	At Risk Student	(V-D)		1,293.14
E.	Indian Education For All	(V-E)		615.75
F.	American Indian Achievement Gap	(V-F)		484.00
G.	Data For Achievement	(V-G)		589.50
H.	Special Education Allowable Cost Payment	(V-H)		5,342.01
I.	Remaining Fund Balance Available	(V-I)		32,846.46
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,095.41
1.	Actual Non-Levy Revenue	(V-J1)	5,464.79	
2.	Anticipated Non-Levy Revenue	(V-J2)	1,630.62	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		158,714.19
1.	State - Guaranteed Tax Base Aid	(V-L1)	118,298.16	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	40,416.03	
M.	**Subtotal of BASE Budget Revenue	(V-M)		469,214.99

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		121,514.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		121,514.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		10.32
U.	Over-BASE Mills	(V-U)		31.03
1.	District Property Tax Levy Mills	(V-U1)	31.03	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		41.35

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

53 Valley

0933 Hinsdale H S

Submit ID: 0933-79446041

01 General Fund

Adopted Budget	0001	590,729.39

Budget Uses

Expenditure Budget	0002	590,729.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	32,846.46
Direct State Aid	3110	248,313.86
Quality Educator	3111	13,920.67
At Risk Student	3112	1,293.14
Indian Education For All	3113	615.75
American Indian Achievement Gap	3114	484.00
State Special Education Allowable Cost Payment to Districts	3115	5,342.01
Data For Achievement	3116	589.50
State - Guaranteed Tax Base Aid	3120	118,298.16

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	240.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	118.68
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	5,106.11
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	1,630.62
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	40,416.03		
Over-BASE Levy	1110(c)	121,514.40		
District Tax Levy			1110	161,930.43
Total Estimated Revenues to Fund Adopted Budget			0004	590,729.39
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	117,000.00

Budget Uses

Expenditure Budget	0002	117,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	7,677.31
Contingency	0006	767.73
Over-Schedule	0011	108,554.96
Fund Balance for Budget	TFS48	82,331.92
Operating Reserve	0961	23,400.00
Unreserved Fund Balance Reappropriated	0970	58,931.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,222.52
State - On-Schedule Transportation Reimbursement	3210	4,222.52
District Tax Levy	1110	49,623.04
District Mills	999	12.67
Total Estimated Revenues to Fund Adopted Budget	0004	117,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

53 Valley

0933 Hinsdale H S

Submit ID: 0933-79446041

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	258,066.04

Budget Uses

Expenditure Budget	0002	258,066.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	219,710.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	219,710.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	38,355.83
District Mills	999	9.80
Total Estimated Revenues to Fund Adopted Budget	0004	258,066.04

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Blue Bird Gas Vision Body #F548739S Vin 1071	2024	63,000.00	0.00	12,600.00	0.00
2021 FORD EXPEDITION	2022	64,975.00	3,167.63	12,995.00	3,167.63
2022 BLUEBIRD VISION	2022	92,500.00	0.00	18,500.00	18,500.00
2020 BLUEBIRD 47 PASSENGER	2020	46,961.00	29,231.20	9,392.20	9,392.20
2020 CHEVROLET MIRCBIRD 14 PASSENGER	2020	36,480.00	20,847.00	7,296.00	7,296.00
Total					38,355.83

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

53 Valley

0933 Hinsdale H S

Submit ID: 0933-79446041

14 Retirement Fund

Adopted Budget	0001	79,281.00

Budget Uses

Expenditure Budget	0002	79,281.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,659.09
Operating Reserve	0961	15,856.20
Unreserved Fund Balance Reappropriated	0970	13,802.89

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	65,478.11
Total Estimated Revenues to Fund Adopted Budget	0004	79,281.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	21,064.51

Budget Uses

Expenditure Budget	0002	21,064.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,064.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,064.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,064.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	28,895.68

Budget Uses

Expenditure Budget	0002	28,895.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,962.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,962.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	432.78
District Tax Levy	1110	12,500.00
District Mills	999	3.19
Total Estimated Revenues to Fund Adopted Budget	0004	28,895.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	21,455.14

Budget Uses

Expenditure Budget	0002	21,455.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,455.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,455.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,455.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

53 Valley

0933 Hinsdale H S

Submit ID: 0933-79446041

61 Building Reserve Fund

Adopted Budget	0001	161,173.49

Budget Uses

Expenditure Budget	0002	161,173.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	80,575.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	80,575.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	80,597.50	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	80,597.50
District Mills		999	20.58
Building Reserve Voted Mills		0134	20.58
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	161,173.49

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
07/12/2022	805,975.00	10	612	80,597.50	80,597.50	80,597.50
Total						80,597.50

Budget Report
FY 2025

23 Judith Basin

0469 Hobson K-12 Schools

Submit ID: 0469-53216763

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	98	*	42	7,168,107

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Staci Auck

(Signature) (Date)

Chairperson, School Trustees: Bryan Vincent

(Signature) (Date)

County Superintendent: Julia Lillegard

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

23 Judith Basin

0469 Hobson K-12 Schools

Submit ID: 0469-53216763

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,617,102.07	211,132.42	10%	13.06%	0.00	1,041,523.00	575,579.07	80.29
10 Transportation	250,000.00	50,000.00	20%	20.00%	40,008.82	78,114.58	131,876.60	18.40
11 Bus Depreciation Reserve	340,000.00	0.00	N/A	0.00%	236,316.00	0.00	103,684.00	14.46
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	185,000.00	37,000.00	20%	20.00%	8,664.66	176,335.34		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	22,280.76	0.00	N/A	0.00%	4,670.49	1,210.27	16,400.00	2.29
29 Flexibility	57,812.61	0.00	N/A	0.00%	48,999.60	8,813.01	0.00	0.00
61 Building Reserve	145,609.52	0.00	N/A	0.00%	100,209.52	24,436.85	20,963.15	2.92
Total of All Funds	2,617,804.96	298,132.42			438,869.09	1,330,433.05	848,502.82	118.36

50 Debt Service Tax Jurisdiction								
25	368,138.90	0.00	20-9-438	0.00%	0.00	0.00	368,138.90	51.36

Budget Report
FY 2025

23 Judith Basin

Submit ID: 0469-53216763

0469 Hobson K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HOBSON K-6	77
M1	HOBSON 7-8	21
H1	HOBSON HS 9-12	42 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	681,192.83
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	48,759.08
D.	At Risk Student	(I-D)	2,943.32
E.	Indian Education For All	(I-E)	3,448.20
F.	American Indian Achievement Gap	(I-F)	968.00
G.	Data For Achievement	(I-G)	3,301.20
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	21,918.54
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,305.72
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,971.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,667.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	140
B.	BASE Budget Limit	(II-B)	1,271,626.84
C.	Maximum Budget Limit	(II-C)	1,576,563.83
D.	Over-BASE Levy As Submitted on Budget	(II-D)	304,936.99
E.	Adopted Budget	(II-E)	1,576,563.83

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,312,165.08
H.	Maximum Budget Limit	(II-H)	1,627,177.84
I.	Highest Budget Without a Vote	(II-I)	1,617,102.07
J.	Highest Budget	(II-J)	1,627,177.84
K.	Highest Voted Amount	(II-K)	10,075.77
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,617,102.07

Budget Report
FY 2025

23 Judith Basin

Submit ID: 0469-53216763

0469 Hobson K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			161,710.21
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			49,422.21
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	49,422.21		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			211,132.42

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	15,565.34	6,353.20	21,918.54
B.	Special Education RSBG to Coop	5,188.12	2,117.60	7,305.72
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	8,301.38	3,388.32	11,689.70

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	654,523.80	338,719.50	993,243.30
		831,414.80	692,506.50	1,523,921.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	293,489.42	244,454.80	537,944.22
H.	Special Education in BASE@40%	8,301.38	3,388.32	11,689.70
I.	Subsidized BASE Amount	301,790.80	247,843.12	549,633.92
J.	Subsidized BASE Ratio	55%	45%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,617,102.07
	1. BASE Budget Limit	(V-A1)	1,312,165.08	
	2. Over-BASE Budget	(V-A2)	304,936.99	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		681,192.83
	1. Direct State Aid Paid By State	(V-B1)	681,192.83	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		48,759.08
D.	At Risk Student	(V-D)		2,943.32
E.	Indian Education For All	(V-E)		3,448.20
F.	American Indian Achievement Gap	(V-F)		968.00
G.	Data For Achievement	(V-G)		3,301.20

H.	Special Education Allowable Cost Payment	(V-H)		21,918.54
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,087.70
1.	Actual Non-Levy Revenue	(V-J1)	4,087.70	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		545,546.21
1.	State - Guaranteed Tax Base Aid	(V-L1)	274,904.13	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	270,642.08	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,312,165.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		304,936.99
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		304,936.99

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.72
T.	BASE Mills - High School	(V-T)		13.03
U.	Over-BASE Mills	(V-U)		42.54
1.	District Property Tax Levy Mills	(V-U1)	42.54	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		80.29

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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23 Judith Basin

0469 Hobson K-12 Schools

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01 General Fund

Adopted Budget	0001	1,617,102.07

Budget Uses

Expenditure Budget	0002	1,617,102.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	681,192.83
Quality Educator	3111	48,759.08
At Risk Student	3112	2,943.32
Indian Education For All	3113	3,448.20
American Indian Achievement Gap	3114	968.00
State Special Education Allowable Cost Payment to Districts	3115	21,918.54
Data For Achievement	3116	3,301.20
State - Guaranteed Tax Base Aid	3120	274,904.13

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,087.70
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	270,642.08		
Over-BASE Levy	1110(c)	304,936.99		
District Tax Levy			1110	575,579.07
Total Estimated Revenues to Fund Adopted Budget			0004	1,617,102.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	71,013.25
Contingency	0006	7,101.33
Over-Schedule	0011	171,885.42
Fund Balance for Budget	TFS48	90,008.82
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	40,008.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	39,057.29
State - On-Schedule Transportation Reimbursement	3210	39,057.29
District Tax Levy	1110	131,876.60
District Mills	999	18.40
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	340,000.00

Budget Uses

Expenditure Budget	0002	340,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	236,316.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	236,316.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	103,684.00
District Mills	999	14.46
Total Estimated Revenues to Fund Adopted Budget	0004	340,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Ford Expedition 64910	2023	71,954.00	10,000.00	14,390.80	6,000.00
2022 Ford Expedition 6827	2023	70,182.24	10,000.00	14,036.45	6,000.00
2017 Ford Turtle Top	2022	72,708.00	29,041.60	14,541.60	14,541.60
Bluebird Bus #3 2023 Model	2022	100,000.00	37,000.00	20,000.00	6,096.63
2022 Bluebird #1	2021	101,000.00	52,350.00	20,200.00	8,200.00
2020 FORD EXPEDITION	2019	58,589.00	38,719.70	11,717.80	6,717.80
2018 FORD EXPEDITION E BUS	2019	57,839.00	39,993.70	11,567.80	11,567.80
BLUEBIRD BUS #6	2019	94,750.00	64,743.75	18,950.00	12,000.00
#5	2016	87,550.00	87,978.75	17,510.00	14,500.00
BUS #2 2014 BLUEBIRD	2014	89,500.00	105,162.50	17,900.00	17,900.00
BUS RADIOS; 8 RADIOS, 2 BASES	2012	7,094.75	10,481.96	1,418.95	160.17
Total					103,684.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	185,000.00

Budget Uses

Expenditure Budget	0002	185,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,664.66
Operating Reserve	0961	37,000.00
Unreserved Fund Balance Reappropriated	0970	8,664.66

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	176,335.34
Total Estimated Revenues to Fund Adopted Budget	0004	185,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	22,280.76

Budget Uses

Expenditure Budget	0002	22,280.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,670.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,670.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,210.27
District Tax Levy	1110	16,400.00
District Mills	999	2.29
Total Estimated Revenues to Fund Adopted Budget	0004	22,280.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	57,812.61

Budget Uses

Expenditure Budget	0002	57,812.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	48,999.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	48,999.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	8,813.01
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	57,812.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

25

Taxable Value		7,168,107.00
Adopted Budget	0001	368,138.90

Budget Uses

Expenditure Budget	0002	368,138.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	368,138.90
Jurisdiction Mills	999	51.36
Total Estimated Revenues to Fund Adopted Budget	0004	368,138.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	08/06/2024	06/30/2044	2,300,000.00	2,220,000.00	80,000.00	103,819.45	250.00
High School Bond	08/06/2024	06/30/2044	2,300,000.00	2,220,000.00	80,000.00	103,819.45	250.00
Total Bond Requirements							368,138.90

Total Debt Service Requirements	0002	368,138.90

Budget Report
FY 2025

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0469 Hobson K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	145,609.52

Budget Uses

Expenditure Budget		0002	145,609.52
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	100,209.52
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	100,209.52
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	24,436.85
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,963.15	
District Tax Levy		1110	20,963.15
District Mills		999	2.92
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.92
Total Estimated Revenues to Fund Adopted Budget		0004	145,609.52

Budget Report
FY 2025

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0815 Hot Springs K-12

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 123	55	2,860,059

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 45 Sanders	120	52	2,562,233
Non-located - 24 Lake	3	3	297,826

The final budget is approved as set forth in this document.

Certification

District Clerk: Carmen Jackson

(Signature) (Date)

Chairperson, School Trustees: Ricky DePoe

(Signature) (Date)

County Superintendent: Lisa Wadsworth

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

45 Sanders

Submit ID: 0815-53927865

0815 Hot Springs K-12

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,778,207.92	0.00	10%	0.00%	0.00	1,480,417.93	297,789.99	104.09
10 Transportation	280,009.00	55,709.10	20%	19.90%	0.00	53,571.57	226,437.43	79.17
11 Bus Depreciation Reserve	300,420.79	0.00	N/A	0.00%	229,928.39	0.00	70,492.40	24.65
13 Tuition	95,200.71		N/A		0.71	0.00	95,200.00	33.29
14 Retirement	232,575.00	46,515.00	20%	20.00%	18,358.94	214,216.06		
17 Adult Education	4,824.64	0.00	35%	0.00%	4,824.64	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	21,563.87	0.00	N/A	0.00%	104.41	1,459.46	20,000.00	6.99
29 Flexibility	24,356.30	0.00	N/A	0.00%	11,197.76	13,158.54	0.00	0.00
61 Building Reserve	88,040.84	0.00	N/A	0.00%	37,580.84	39,460.00	11,000.00	3.85
Total of All Funds	2,825,199.07	102,224.10			301,995.69	1,802,283.56	720,919.82	252.04

50 Debt Service **Tax Jurisdiction**								
04HS	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

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0815 Hot Springs K-12

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HOT SPRINGS EL K-8	100 *
M1	HOT SPRINGS MS 7-8	23 *
H1	HOT SPRINGS HS 9-12	55

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	799,847.95
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	72,174.45
D.	At Risk Student	(I-D)	17,792.45
E.	Indian Education For All	(I-E)	4,384.14
F.	American Indian Achievement Gap	(I-F)	10,648.00
G.	Data For Achievement	(I-G)	4,197.24
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	27,159.93
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,052.74
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	13,105.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	18,939.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	186
B.	BASE Budget Limit	(II-B)	1,578,783.68
C.	Maximum Budget Limit	(II-C)	1,958,238.64
D.	Over-BASE Levy As Submitted on Budget	(II-D)	276,657.08
E.	Adopted Budget	(II-E)	1,855,440.76

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,582,336.48
H.	Maximum Budget Limit	(II-H)	1,961,937.88
I.	Highest Budget Without a Vote	(II-I)	1,778,207.92
J.	Highest Budget	(II-J)	1,961,937.88
K.	Highest Voted Amount	(II-K)	183,729.96
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,778,207.92

Budget Report
FY 2025

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0815 Hot Springs K-12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			0.00
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			0.00

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	18,424.28	8,735.65	27,159.93
B.	Special Education RSBG to Coop	6,141.04	2,911.70	9,052.74
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	9,826.13	4,658.94	14,485.07

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	815,308.50	443,382.50	1,258,691.00
		992,199.50	797,169.50	1,789,369.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	350,246.42	281,400.83	631,647.26
H.	Special Education in BASE@40%	9,826.13	4,658.94	14,485.07
I.	Subsidized BASE Amount	360,072.55	286,059.77	646,132.33
J.	Subsidized BASE Ratio	56%	44%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,778,207.92
	1. BASE Budget Limit	(V-A1)	1,582,336.48	
	2. Over-BASE Budget	(V-A2)	195,871.44	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		799,847.95
	1. Direct State Aid Paid By State	(V-B1)	799,847.95	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		72,174.45
D.	At Risk Student	(V-D)		17,792.45
E.	Indian Education For All	(V-E)		4,384.14
F.	American Indian Achievement Gap	(V-F)		10,648.00
G.	Data For Achievement	(V-G)		4,197.24

H.	Special Education Allowable Cost Payment	(V-H)		27,159.93
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,833.77
1.	Actual Non-Levy Revenue	(V-J1)	1,833.77	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		644,298.55
1.	State - Guaranteed Tax Base Aid	(V-L1)	542,380.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	101,918.55	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,582,336.48

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		195,871.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		195,871.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.60
T.	BASE Mills - High School	(V-T)		13.00
U.	Over-BASE Mills	(V-U)		68.49
1.	District Property Tax Levy Mills	(V-U1)	68.49	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		104.09

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

45 Sanders

0815 Hot Springs K-12

Submit ID: 0815-53927865

01 General Fund

Adopted Budget	0001	1,778,207.92

Budget Uses

Expenditure Budget	0002	1,778,207.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	799,847.95
Quality Educator	3111	72,174.45
At Risk Student	3112	17,792.45
Indian Education For All	3113	4,384.14
American Indian Achievement Gap	3114	10,648.00
State Special Education Allowable Cost Payment to Districts	3115	27,159.93
Data For Achievement	3116	4,197.24
State - Guaranteed Tax Base Aid	3120	542,380.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,662.60
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	171.17
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	101,918.55		
Over-BASE Levy	1110(c)	195,871.44		
District Tax Levy			1110	297,789.99
Total Estimated Revenues to Fund Adopted Budget			0004	1,778,207.92
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	280,009.00

Budget Uses

Expenditure Budget	0002	280,009.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	48,701.43
Contingency	0006	4,870.14
Over-Schedule	0011	226,437.43
Fund Balance for Budget	TFS48	55,709.10
Operating Reserve	0961	55,709.10
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	26,785.78
State - On-Schedule Transportation Reimbursement	3210	26,785.79
District Tax Levy	1110	226,437.43
District Mills	999	79.17
Total Estimated Revenues to Fund Adopted Budget	0004	280,009.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	300,420.79

Budget Uses

Expenditure Budget	0002	300,420.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	229,928.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	229,928.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	70,492.40
District Mills	999	24.65
Total Estimated Revenues to Fund Adopted Budget	0004	300,420.79

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
GMC Mini Bus #0074	2024	129,000.00	0.00	25,800.00	12,900.00
TRAVERSE #8941	2022	24,786.00	2,478.60	4,957.20	2,478.60
TRAVERSE #9658	2022	36,136.00	3,613.60	7,227.20	3,613.60
2016 Bluebird All American Bus	2018	158,316.25	79,158.13	31,663.25	15,831.63
2015 INTERNATIONAL #3136	2015	85,925.76	77,333.73	17,185.15	8,592.57
2010 International (Heat Bus)	2010	71,116.09	92,450.93	14,223.22	7,111.60
2010 International (Heat Bus) From Elementary	2010	71,116.09	78,227.71	14,223.22	7,111.60
2009 INTERNATIONAL #1125	2009	40,889.00	57,244.60	8,177.80	4,088.90
2009 INTERNATIONAL #1125 From Elementary	2009	40,889.00	44,977.90	8,177.80	4,088.90
2006 INTERNATIONAL #8650	2007	46,750.00	70,125.00	N/A	NA
2006 INTERNATIONAL #8650 From Elementary	2007	46,750.00	56,100.00	9,350.00	4,675.00
Total					70,492.40

Budget Report
FY 2025

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0815 Hot Springs K-12

Submit ID: 0815-53927865

13 Tuition Fund

Adopted Budget	0001	95,200.71

Budget Uses

Expenditure Budget	0002	95,200.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.71
Unreserved Fund Balance Reappropriated	0970	0.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	95,200.00
District Mills	999	33.29
Total Estimated Revenues to Fund Adopted Budget	0004	95,200.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
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0815 Hot Springs K-12

14 Retirement Fund

Adopted Budget	0001	232,575.00

Budget Uses

Expenditure Budget	0002	232,575.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	64,873.94
Operating Reserve	0961	46,515.00
Unreserved Fund Balance Reappropriated	0970	18,358.94

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	214,216.06
Total Estimated Revenues to Fund Adopted Budget	0004	232,575.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	4,824.64

Budget Uses

Expenditure Budget	0002	4,824.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,824.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,824.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,824.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	21,563.87

Budget Uses

Expenditure Budget	0002	21,563.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	104.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	104.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,459.46
District Tax Levy	1110	20,000.00
District Mills	999	6.99
Total Estimated Revenues to Fund Adopted Budget	0004	21,563.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
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0815 Hot Springs K-12

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29 Flexibility Fund

Adopted Budget	0001	24,356.30

Budget Uses

Expenditure Budget	0002	24,356.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,197.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,197.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	13,158.54
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,356.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
04HS

Taxable Value		2,860,059.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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0815 Hot Springs K-12

61 Building Reserve Fund

Adopted Budget		0001	88,040.84
Budget Uses			
Expenditure Budget		0002	88,040.84
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	37,580.84
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	37,580.84
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	39,460.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	11,000.00	
District Tax Levy		1110	11,000.00
District Mills		999	3.85
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.85
Total Estimated Revenues to Fund Adopted Budget		0004	88,040.84

Budget Report
FY 2025

56 Yellowstone

Submit ID: 0983-48953478

0983 Huntley Project K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	572	*	226	13,846,734

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rita Huck

(Signature) (Date)

Chairperson, School Trustees: Clint Johannes

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

56 Yellowstone

Submit ID: 0983-48953478

0983 Huntley Project K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,306,913.35	1,040,247.58	10%	16.49%	487,149.42	4,926,315.07	893,448.86	64.55
10 Transportation	1,287,496.68	257,499.34	20%	20.00%	551,838.66	625,129.24	110,528.78	7.98
11 Bus Depreciation Reserve	1,449,221.00	0.00	N/A	0.00%	1,038,661.00	137,874.64	272,685.36	19.69
13 Tuition	291,301.59		N/A		160,703.00	161,378.62	0.00	0.00
14 Retirement	1,184,048.79	236,809.76	20%	20.00%	202,785.24	981,263.55		
17 Adult Education	29,693.00	10,392.55	35%	35.00%	11,049.45	5,376.73	13,266.82	0.96
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	215,729.55	0.00	N/A	0.00%	114,728.00	41,001.55	60,000.00	4.33
29 Flexibility	16,524.00	0.00	N/A	0.00%	16,524.00	0.00	0.00	0.00
61 Building Reserve	339,746.45	0.00	N/A	0.00%	190,881.00	103,842.22	45,023.23	3.25
Total of All Funds	11,120,674.41	1,544,949.23			2,774,319.77	6,982,181.62	1,394,953.05	100.76

50 Debt Service **Tax Jurisdiction**								
816001103	349,240.10	0.00	20-9-438	0.00%	348,156.74	160,149.65	0.00	0.00

Budget Report
FY 2025

56 Yellowstone **Submit ID: 0983-48953478**

0983 Huntley Project K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HUNTLEY PROJECT K-6	438
M1	HUNTLEY PROJECT 7-8	134
H1	HUNTLEY PROJECT HS 9-12	226 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,764,461.85
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	242,234.35
D.	At Risk Student	(I-D)	26,907.41
E.	Indian Education For All	(I-E)	19,654.74
F.	American Indian Achievement Gap	(I-F)	10,406.00
G.	Data For Achievement	(I-G)	18,816.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	259,934.25
I.	State Special Education Related-Services Payment To Coop	(I-I)	42,193.18
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	48,931.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	48,496.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	795
B.	BASE Budget Limit	(II-B)	5,501,132.34
C.	Maximum Budget Limit	(II-C)	6,879,870.86
D.	Over-BASE Levy As Submitted on Budget	(II-D)	655,898.82
E.	Adopted Budget	(II-E)	6,171,797.57

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	92%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,646,387.28
H.	Maximum Budget Limit	(II-H)	7,040,389.23
I.	Highest Budget Without a Vote	(II-I)	6,306,913.35
J.	Highest Budget	(II-J)	7,040,389.23
K.	Highest Voted Amount	(II-K)	733,475.88
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,306,913.35

Budget Report
FY 2025

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0983 Huntley Project K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		630,691.34
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		409,556.24
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	409,556.24	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		487,149.42
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	487,149.42	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,527,397.00

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	184,849.13	75,085.12	259,934.25
B.	Special Education RSBG to Coop	30,281.68	11,911.50	42,193.18
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	86,052.32	34,798.65	120,850.97

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	197,534.00	353,787.00	551,321.00
F.	100% Of Per Student Entitlement	3,820,919.90	1,812,237.50	5,633,157.40
		4,018,453.90	2,166,024.50	6,184,478.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	1,418,514.23	764,606.65	2,183,120.88
H.	Special Education in BASE@40%	86,052.32	34,798.65	120,850.97
I.	Subsidized BASE Amount	1,504,566.55	799,405.30	2,303,971.85
J.	Subsidized BASE Ratio	65%	35%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,306,913.35
1.	BASE Budget Limit	(V-A1)	5,646,387.28	
2.	Over-BASE Budget	(V-A2)	660,526.07	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,764,461.85
1.	Direct State Aid Paid By State	(V-B1)	2,764,461.85	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		242,234.35
D.	At Risk Student	(V-D)		26,907.41
E.	Indian Education For All	(V-E)		19,654.74
F.	American Indian Achievement Gap	(V-F)		10,406.00
G.	Data For Achievement	(V-G)		18,816.84

H.	Special Education Allowable Cost Payment	(V-H)		259,934.25
I.	Remaining Fund Balance Available	(V-I)		487,149.42
J.	Non-Levy Revenue and Funding Sources	(V-J)		739,902.53
1.	Actual Non-Levy Revenue	(V-J1)	40,999.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	698,903.53	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		1,362.67
L.	BASE Levy Requirements	(V-L)		1,075,557.22
1.	State - Guaranteed Tax Base Aid	(V-L1)	838,007.18	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	237,550.04	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,646,387.28

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		4,627.25
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	4,627.25	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		655,898.82
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		660,526.07

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		11.14
T.	BASE Mills - High School	(V-T)		6.04
U.	Over-BASE Mills	(V-U)		47.37
1.	District Property Tax Levy Mills	(V-U1)	47.37	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		64.55

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	6,306,913.35

Budget Uses

Expenditure Budget	0002	6,306,913.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	487,149.42
Direct State Aid	3110	2,764,461.85
Quality Educator	3111	242,234.35
At Risk Student	3112	26,907.41
Indian Education For All	3113	19,654.74
American Indian Achievement Gap	3114	10,406.00
State Special Education Allowable Cost Payment to Districts	3115	259,934.25
Data For Achievement	3116	18,816.84
State - Guaranteed Tax Base Aid	3120	838,007.18

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	40,999.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	698,903.53
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	4,627.25
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	1,362.67
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	237,550.04		
Over-BASE Levy	1110(c)	655,898.82		
District Tax Levy			1110	893,448.86
Total Estimated Revenues to Fund Adopted Budget			0004	6,306,913.35
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,287,496.68

Budget Uses

Expenditure Budget	0002	1,287,496.68
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	241,645.70
Contingency	0006	24,164.57
Over-Schedule	0011	1,021,686.41
Fund Balance for Budget	TFS48	809,338.00
Operating Reserve	0961	257,499.34
Unreserved Fund Balance Reappropriated	0970	551,838.66

Estimated Funding Sources

Coal Gross Proceeds	1123	359,318.97
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	132,905.13
State - On-Schedule Transportation Reimbursement	3210	132,905.14
District Tax Levy	1110	110,528.78
District Mills	999	7.98
Total Estimated Revenues to Fund Adopted Budget	0004	1,287,496.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone **Submit ID: 0983-48953478**

0983 Huntley Project K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,449,221.00

Budget Uses

Expenditure Budget	0002	1,449,221.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,038,661.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,038,661.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	137,874.64
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	272,685.36
District Mills	999	19.69
Total Estimated Revenues to Fund Adopted Budget	0004	1,449,221.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 Ford Expedition	2023	81,953.00	16,390.60	16,390.60	16,390.60
2021 Ford Expedition Max	2022	63,840.00	12,768.00	12,768.00	12,768.00
2022 Bluebird 83 – 22B	2022	121,500.00	0.00	24,300.00	24,300.00
2023 Bluebird 51 - 23B	2022	122,000.00	20,000.00	24,400.00	24,400.00
2022 Bluebird 83-22A	2021	187,500.00	30,000.00	37,500.00	20,000.00
2019 Ford Expedition Max - E-Bus	2020	53,488.00	36,395.20	10,697.60	10,697.60
2021 Bluebird 77-21A	2020	122,800.00	30,000.00	24,560.00	24,560.00
2019 Bluebird 83-19A	2019	112,500.00	67,343.00	22,500.00	22,500.00
2019 Bluebird 83-19B	2019	112,500.00	67,343.00	22,500.00	22,500.00
2020 Bluebird 83-20A	2019	120,500.00	44,100.00	24,100.00	24,100.00
2020 Bluebird 83-20B	2019	120,500.00	44,100.00	24,100.00	24,100.00
2017 Blue Bird 81-17C	2017	115,850.00	102,680.00	23,170.00	23,170.00
2017 Thomas 46-17D	2017	153,701.00	168,389.10	30,740.20	30,740.20
2018 Bluebird 78-18B	2017	120,388.00	101,018.80	24,077.60	24,077.60
2018 Bluebird 81-18A	2017	116,936.00	93,688.40	23,387.20	23,387.20
2017 Thomas 83-17A	2016	113,027.00	128,420.20	22,605.40	19,225.00
2017 Thomas 83-17B	2016	113,027.00	131,096.20	22,605.40	19,225.00

2014 Thomas - 46 - 14A	2015	144,665.00	216,997.50	N/A	NA
2015 Thomas - 84 - 15B	2015	111,047.00	141,046.60	22,209.40	22,209.40
2015 Thomas - 84 -15A	2015	111,047.00	141,046.60	22,209.40	22,209.40
2014 Thomas 53 - 14C	2013	97,664.00	146,496.00	N/A	NA
2014 Thomas 82 - 14B	2013	109,556.00	164,334.00	N/A	NA
2012 Thomas 48-12B	2012	87,000.00	130,500.00	N/A	NA
2012 Thomas 84-12A	2012	93,000.00	139,500.00	N/A	NA
2010 Thomas 84-10A	2011	105,015.00	157,522.50	N/A	NA
2011 Thomas 84-11A	2011	94,529.00	141,793.50	N/A	NA
2009 Bluebird 84-09B	2009	87,324.00	130,986.00	N/A	NA
2002 Bluebird 84-02A	2008	48,000.00	72,000.00	N/A	NA
2005 Bluebird 84-05A	2008	65,000.00	97,500.00	N/A	NA
2007 Bluebird 84-07A	2007	79,000.00	118,500.00	N/A	NA
2007 Bluebird 84-07B	2007	79,000.00	118,500.00	N/A	NA
2008 Thomas 48-08A	2007	97,000.00	145,500.00	N/A	NA
2001 Bluebird 24-01A	2006	16,500.00	24,750.00	N/A	NA
2006 84 Bluebird-06A	2006	71,700.00	107,550.00	N/A	NA
2006 Bluebird 84-06B	2006	71,700.00	107,550.00	N/A	NA
1997 Bluebird 84-97B	2004	32,000.00	48,000.00	N/A	NA
1994 Bluebird 84	2002	25,000.00	37,500.00	N/A	NA
2000 Bluebird 48-00B	2000	44,216.97	66,325.46	N/A	NA
1983 4WD Collins 19	1998	3,500.00	5,250.00	N/A	NA
Total					410,560.00

Budget Report
FY 2025

56 Yellowstone

Submit ID: 0983-48953478

0983 Huntley Project K-12 Schools

13 Tuition Fund

Adopted Budget	0001	291,301.59

Budget Uses

Expenditure Budget	0002	291,301.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	160,703.00
Unreserved Fund Balance Reappropriated	0970	160,703.00

Estimated Funding Sources

Coal Gross Proceeds	1123	161,378.62
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	291,301.59
Estimated Revenues Exceeding Adopted Budget	0004a	30,780.03

14 Retirement Fund

Adopted Budget	0001	1,184,048.79

Budget Uses

Expenditure Budget	0002	1,184,048.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	439,595.00
Operating Reserve	0961	236,809.76
Unreserved Fund Balance Reappropriated	0970	202,785.24

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	981,263.55
Total Estimated Revenues to Fund Adopted Budget	0004	1,184,048.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone

Submit ID: 0983-48953478

0983 Huntley Project K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	29,693.00

Budget Uses

Expenditure Budget	0002	29,693.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,442.00
Operating Reserve	0961	10,392.55
Unreserved Fund Balance Reappropriated	0970	11,049.45

Estimated Funding Sources

Coal Gross Proceeds	1123	5,376.73
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	13,266.82
District Mills	999	0.96
Total Estimated Revenues to Fund Adopted Budget	0004	29,693.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone

Submit ID: 0983-48953478

0983 Huntley Project K-12 Schools

28 Technology Fund

Adopted Budget	0001	215,729.55

Budget Uses

Expenditure Budget	0002	215,729.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	114,728.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	114,728.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	35,793.64
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,207.91
District Tax Levy	1110	60,000.00
District Mills	999	4.33
Total Estimated Revenues to Fund Adopted Budget	0004	215,729.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	16,524.00

Budget Uses

Expenditure Budget	0002	16,524.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,524.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,524.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,524.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone

Submit ID: 0983-48953478

0983 Huntley Project K-12 Schools

50 Debt Service Fund

816001103

Taxable Value		13,846,734.00
Adopted Budget	0001	349,240.10

Budget Uses

Expenditure Budget	0002	349,240.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,966,188.77
Fund Balance In Sinking Fund	0960	8,618,032.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	348,156.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	160,149.65
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	349,240.10
Estimated Revenues Exceeding Adopted Budget	0004a	159,066.29

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	09/11/2009	12/01/2024	3,900,000.00	622,309.79	88,736.04	50,700.00	325.00
High School Bond	09/11/2009	12/01/2024	5,850,000.00	928,298.02	133,104.06	76,050.00	325.00
Total Bond Requirements							349,240.10
Total Debt Service Requirements						0002	349,240.10

Budget Report
FY 2025

56 Yellowstone

Submit ID: 0983-48953478

0983 Huntley Project K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	339,746.45

Budget Uses

Expenditure Budget		0002	339,746.45
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	190,881.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	190,881.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	31,415.45
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	72,426.77
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	45,023.23	
District Tax Levy		1110	45,023.23
District Mills		999	3.25
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.25
Total Estimated Revenues to Fund Adopted Budget		0004	339,746.45

Budget Report
FY 2025

52 Treasure

Submit ID: 0923-64881931

0923 Hysham K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	67	16	4,843,157

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Angie Stahl

(Signature) (Date)

Chairperson, School Trustees: Marcus Baue

(Signature) (Date)

County Superintendent: Julie Pinkerton

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

52 Treasure

Submit ID: 0923-64881931

0923 Hysham K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,337,695.16	134,170.73	10%	10.03%	24,498.38	759,463.41	553,733.37	114.34
10 Transportation	180,000.00	36,000.00	20%	20.00%	17,856.02	52,058.69	110,085.29	22.73
11 Bus Depreciation Reserve	16,500.00	0.00	N/A	0.00%	0.00	0.00	16,500.00	3.41
13 Tuition	3,637.32		N/A		3,637.32	0.00	0.00	0.00
14 Retirement	170,000.00	34,000.00	20%	20.00%	37,948.34	132,051.66		
17 Adult Education	7,849.63	2,741.00	35%	34.92%	7,849.63	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,927.82	0.00	N/A	0.00%	1,039.38	888.44	0.00	0.00
29 Flexibility	705.60	0.00	N/A	0.00%	705.60	0.00	0.00	0.00
61 Building Reserve	165,428.59	0.00	N/A	0.00%	102,068.59	23,536.83	39,823.17	8.22
Total of All Funds	1,883,744.12	206,911.73			195,603.26	967,999.03	720,141.83	148.70

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
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0923 Hysham K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	HYSHAM K-6	55
M1	HYSHAM 7-8	12
H1	HYSHAM HS 9-12	16

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	493,163.04
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	45,912.50
D.	At Risk Student	(I-D)	3,213.31
E.	Indian Education For All	(I-E)	2,044.29
F.	American Indian Achievement Gap	(I-F)	968.00
G.	Data For Achievement	(I-G)	1,957.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,696.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,394.02
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,822.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	7,407.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	76
B.	BASE Budget Limit	(II-B)	904,068.43
C.	Maximum Budget Limit	(II-C)	1,123,453.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	399,085.38
E.	Adopted Budget	(II-E)	1,303,153.81

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	963,245.76
H.	Maximum Budget Limit	(II-H)	1,197,154.42
I.	Highest Budget Without a Vote	(II-I)	1,337,695.16
J.	Highest Budget	(II-J)	1,337,695.16
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,337,695.16

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		133,769.52
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		401.21
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	401.21	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		24,498.38
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	24,498.38	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		158,669.11

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	14,452.24	3,243.84	17,696.08
B.	Special Education RSBG to Coop	3,546.98	847.04	4,394.02
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	7,199.69	1,636.35	8,836.04

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	443,455.00	129,140.00	572,595.00
		620,346.00	482,927.00	1,103,273.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	218,982.14	170,473.23	389,455.37
H.	Special Education in BASE@40%	7,199.69	1,636.35	8,836.04
I.	Subsidized BASE Amount	226,181.83	172,109.58	398,291.41
J.	Subsidized BASE Ratio	57%	43%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,337,695.16
1.	BASE Budget Limit	(V-A1)	963,245.76	
2.	Over-BASE Budget	(V-A2)	374,449.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		493,163.04
1.	Direct State Aid Paid By State	(V-B1)	493,163.04	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		45,912.50
D.	At Risk Student	(V-D)		3,213.31
E.	Indian Education For All	(V-E)		2,044.29
F.	American Indian Achievement Gap	(V-F)		968.00
G.	Data For Achievement	(V-G)		1,957.14

H.	Special Education Allowable Cost Payment	(V-H)		17,696.08
I.	Remaining Fund Balance Available	(V-I)		24,498.38
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,843.81
	1. Actual Non-Levy Revenue	(V-J1)	6,843.81	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		366,949.21
	1. State - Guaranteed Tax Base Aid	(V-L1)	187,665.24	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	179,283.97	
M.	**Subtotal of BASE Budget Revenue	(V-M)		963,245.76

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		374,449.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		374,449.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.14
T.	BASE Mills - High School	(V-T)		12.88
U.	Over-BASE Mills	(V-U)		77.32
	1. District Property Tax Levy Mills	(V-U1)	77.32	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		114.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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0923 Hysham K-12 Schools

01 General Fund

Adopted Budget	0001	1,337,695.16

Budget Uses

Expenditure Budget	0002	1,337,695.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	24,498.38
Direct State Aid	3110	493,163.04
Quality Educator	3111	45,912.50
At Risk Student	3112	3,213.31
Indian Education For All	3113	2,044.29
American Indian Achievement Gap	3114	968.00
State Special Education Allowable Cost Payment to Districts	3115	17,696.08
Data For Achievement	3116	1,957.14
State - Guaranteed Tax Base Aid	3120	187,665.24

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,783.17
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	5,060.64
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	179,283.97		
Over-BASE Levy	1110(c)	374,449.40		
District Tax Levy			1110	553,733.37
Total Estimated Revenues to Fund Adopted Budget			0004	1,337,695.16
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	180,000.00

Budget Uses

Expenditure Budget	0002	180,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	47,326.08
Contingency	0006	4,732.61
Over-Schedule	0011	127,941.31
Fund Balance for Budget	TFS48	53,856.02
Operating Reserve	0961	36,000.00
Unreserved Fund Balance Reappropriated	0970	17,856.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	26,029.34
State - On-Schedule Transportation Reimbursement	3210	26,029.35
District Tax Levy	1110	110,085.29
District Mills	999	22.73
Total Estimated Revenues to Fund Adopted Budget	0004	180,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	16,500.00

Budget Uses

Expenditure Budget	0002	16,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	16,500.00
District Mills	999	3.41
Total Estimated Revenues to Fund Adopted Budget	0004	16,500.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2008 Bluebird BBCV Vision	2024	6,500.00	0.00	1,300.00	1,300.00
2009 MCI Cruiser	2024	8,000.00	0.00	1,600.00	1,600.00
2010 Bluebird BBCV Vision	2024	10,000.00	0.00	2,000.00	2,000.00
2014 Bluebird BBCV	2024	28,000.00	0.00	5,600.00	5,600.00
2014 Bluebird BBCV Vision	2024	30,000.00	0.00	6,000.00	6,000.00
Total					16,500.00

13 Tuition Fund

Adopted Budget	0001	3,637.32

Budget Uses

Expenditure Budget	0002	3,637.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,637.32
Unreserved Fund Balance Reappropriated	0970	3,637.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,637.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0923 Hysham K-12 Schools

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14 Retirement Fund

Adopted Budget	0001	170,000.00

Budget Uses

Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	71,948.34
Operating Reserve	0961	34,000.00
Unreserved Fund Balance Reappropriated	0970	37,948.34

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	132,051.66
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	7,849.63

Budget Uses

Expenditure Budget	0002	7,849.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,590.63
Operating Reserve	0961	2,741.00
Unreserved Fund Balance Reappropriated	0970	7,849.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,849.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,927.82

Budget Uses

Expenditure Budget	0002	1,927.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,039.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,039.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	888.44
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,927.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	705.60

Budget Uses

Expenditure Budget	0002	705.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	705.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	705.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	705.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0923 Hysham K-12 Schools

61 Building Reserve Fund

Adopted Budget	0001	165,428.59

Budget Uses

Expenditure Budget	0002	165,428.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	102,068.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	102,068.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	23,536.83
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	14,823.17	
District Tax Levy		1110	39,823.17
District Mills		999	8.22
Building Reserve Voted Mills		0134	5.16
Building Reserve Permissive Mills		0135	3.06
Total Estimated Revenues to Fund Adopted Budget		0004	165,428.59

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	125,000.00	5	612	0.00	25,000.00	25,000.00
Total						25,000.00

Budget Report
FY 2025

56 Yellowstone

0989 Independent Elem

Submit ID: 0989-53974867

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 309	N/A	7,678,181

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Debi Orelup

(Signature) (Date)

Chairperson, School Trustees: Jake Detling

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

56 Yellowstone

Submit ID: 0989-53974867

0989 Independent Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,005,409.02	197,726.27	10%	9.86%	0.00	1,657,666.26	347,742.76	45.28
10 Transportation	187,801.00	37,560.20	20%	20.00%	66,188.51	28,549.00	93,063.49	12.12
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	306,216.00		N/A		76,018.92	1,286.00	228,911.08	29.81
14 Retirement	326,072.00	65,214.40	20%	20.00%	42,940.23	283,131.77		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	47,092.13	0.00	N/A	0.00%	45,393.62	1,698.51	0.00	0.00
29 Flexibility	2.75	0.00	N/A	0.00%	2.75	0.00	0.00	0.00
61 Building Reserve	332,165.69	0.00	N/A	0.00%	282,955.69	30,268.59	18,941.41	2.47
Total of All Funds	3,204,758.59	300,500.87			513,499.72	2,002,600.13	688,658.74	89.68

50 Debt Service **Tax Jurisdiction**								
52 Elem	254,350.00	2,100.00	20-9-438	0.83%	51,771.91	0.00	202,578.09	26.38

Budget Report
FY 2025

56 Yellowstone

0989 Independent Elem

Submit ID: 0989-53974867

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 INDEPENDENT K-6 309 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	895,880.44
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	102,660.35
D.	At Risk Student	(I-D)	3,142.45
E.	Indian Education For All	(I-E)	7,610.67
F.	American Indian Achievement Gap	(I-F)	3,630.00
G.	Data For Achievement	(I-G)	7,286.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	76,704.69
I.	State Special Education Related-Services Payment To Coop	(I-I)	16,093.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	23,404.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	311
B.	BASE Budget Limit	(II-B)	1,767,113.16
C.	Maximum Budget Limit	(II-C)	2,208,163.21
D.	Over-BASE Levy As Submitted on Budget	(II-D)	163,889.82
E.	Adopted Budget	(II-E)	1,937,002.98

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,841,519.20
H.	Maximum Budget Limit	(II-H)	2,298,039.63
I.	Highest Budget Without a Vote	(II-I)	2,005,409.02
J.	Highest Budget	(II-J)	2,298,039.63
K.	Highest Voted Amount	(II-K)	292,630.61
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,005,409.02

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		197,726.27
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		197,726.27

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,005,409.02
1.	BASE Budget Limit	(V-A1)	1,841,519.20	
2.	Over-BASE Budget	(V-A2)	163,889.82	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		895,880.44
1.	Direct State Aid Paid By State	(V-B1)	895,880.44	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		102,660.35
D.	At Risk Student	(V-D)		3,142.45
E.	Indian Education For All	(V-E)		7,610.67
F.	American Indian Achievement Gap	(V-F)		3,630.00
G.	Data For Achievement	(V-G)		7,286.22
H.	Special Education Allowable Cost Payment	(V-H)		76,704.69
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		459.68
1.	Actual Non-Levy Revenue	(V-J1)	459.68	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		744,144.70
1.	State - Guaranteed Tax Base Aid	(V-L1)	560,291.76	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	183,852.94	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,841,519.20

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		163,889.82
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		163,889.82

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.94
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.34
1.	District Property Tax Levy Mills	(V-U1)	21.34	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		45.28

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

56 Yellowstone

0989 Independent Elem

Submit ID: 0989-53974867

01 General Fund

Adopted Budget	0001	2,005,409.02

Budget Uses

Expenditure Budget	0002	2,005,409.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	895,880.44
Quality Educator	3111	102,660.35
At Risk Student	3112	3,142.45
Indian Education For All	3113	7,610.67
American Indian Achievement Gap	3114	3,630.00
State Special Education Allowable Cost Payment to Districts	3115	76,704.69
Data For Achievement	3116	7,286.22
State - Guaranteed Tax Base Aid	3120	560,291.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	459.68
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	183,852.94		
Over-BASE Levy	1110(c)	163,889.82		
District Tax Levy			1110	347,742.76
Total Estimated Revenues to Fund Adopted Budget			0004	2,005,409.02
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	187,801.00

Budget Uses

Expenditure Budget	0002	187,801.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	28,549.00
Contingency	0006	0.00
Over-Schedule	0011	159,252.00
Fund Balance for Budget	TFS48	103,748.71
Operating Reserve	0961	37,560.20
Unreserved Fund Balance Reappropriated	0970	66,188.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,274.50
State - On-Schedule Transportation Reimbursement	3210	14,274.50
District Tax Levy	1110	93,063.49
District Mills	999	12.12
Total Estimated Revenues to Fund Adopted Budget	0004	187,801.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	306,216.00

Budget Uses

Expenditure Budget	0002	306,216.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	76,018.92
Unreserved Fund Balance Reappropriated	0970	76,018.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,286.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	228,911.08
District Mills	999	29.81
Total Estimated Revenues to Fund Adopted Budget	0004	306,216.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	326,072.00

Budget Uses

Expenditure Budget	0002	326,072.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	108,154.63
Operating Reserve	0961	65,214.40
Unreserved Fund Balance Reappropriated	0970	42,940.23

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	283,131.77
Total Estimated Revenues to Fund Adopted Budget	0004	326,072.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	47,092.13

Budget Uses

Expenditure Budget	0002	47,092.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	45,393.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	45,393.62
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,698.51
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	47,092.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2.75

Budget Uses

Expenditure Budget	0002	2.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone

0989 Independent Elem

Submit ID: 0989-53974867

50 Debt Service Fund

52 Elem

Taxable Value		7,678,181.00
Adopted Budget	0001	254,350.00

Budget Uses

Expenditure Budget	0002	254,350.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	53,871.91
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	2,100.00
Unreserved Fund Balance Reappropriated	0970	51,771.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	202,578.09
Jurisdiction Mills	999	26.38
Total Estimated Revenues to Fund Adopted Budget	0004	254,350.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Refunding Bond	02/18/2021	06/15/2029	2,060,000.00	1,185,000.00	230,000.00	24,000.00	350.00
Total Bond Requirements							254,350.00
Total Debt Service Requirements						0002	254,350.00

Budget Report
FY 2025

56 Yellowstone

0989 Independent Elem

Submit ID: 0989-53974867

61 Building Reserve Fund

Adopted Budget		0001	332,165.69

Budget Uses

Expenditure Budget		0002	332,165.69
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	282,955.69
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	282,955.69
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	30,268.59
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,941.41	
District Tax Levy		1110	18,941.41
District Mills		999	2.47
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.47
Total Estimated Revenues to Fund Adopted Budget		0004	332,165.69

Budget Report
FY 2025

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-34097524

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 6	N/A	948,832

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rita Munday

(Signature) (Date)

Chairperson, School Trustees: Troy Dawson

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-34097524

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	107,647.97	21,167.09	10%	19.66%	1,937.10	64,723.02	40,987.85	43.19
10 Transportation	1,925.00	345.59	20%	17.95%	0.00	1,925.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	11,125.00	2,225.00	20%	20.00%	6,946.25	4,178.75		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	79.47	0.00	N/A	0.00%	1.36	78.11	0.00	0.00
29 Flexibility	23,864.82	0.00	N/A	0.00%	23,864.82	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	144,642.26	23,737.68			32,749.53	70,904.88	40,987.85	43.19

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-34097524

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 JACKSON K-8 6 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	43,270.49
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,673.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	147.78
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	141.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,313.24
I.	State Special Education Related-Services Payment To Coop	(I-I)	105.88
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	681.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	90,811.55
C.	Maximum Budget Limit	(II-C)	113,043.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,231.81
E.	Adopted Budget	(II-E)	113,043.36

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	84,684.75
H.	Maximum Budget Limit	(II-H)	105,496.62
I.	Highest Budget Without a Vote	(II-I)	107,647.97
J.	Highest Budget	(II-J)	113,917.86
K.	Highest Voted Amount	(II-K)	6,269.89
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	107,647.97

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,764.80
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		10,402.29
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	10,402.29	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,937.10
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	1,937.10	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		23,104.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		107,647.97
	1. BASE Budget Limit	(V-A1)	84,684.75	
	2. Over-BASE Budget	(V-A2)	22,963.22	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		43,270.49
	1. Direct State Aid Paid By State	(V-B1)	43,270.49	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,673.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		147.78
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		141.48
H.	Special Education Allowable Cost Payment	(V-H)		2,313.24
I.	Remaining Fund Balance Available	(V-I)		1,937.10
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,244.84
	1. Actual Non-Levy Revenue	(V-J1)	2,244.84	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		30,956.82
	1. State - Guaranteed Tax Base Aid	(V-L1)	12,932.19	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	18,024.63	
M.	**Subtotal of BASE Budget Revenue	(V-M)		84,684.75

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		22,963.22
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		22,963.22

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		18.99
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.20
1.	District Property Tax Levy Mills	(V-U1)	24.20	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.19

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-34097524

01 General Fund

Adopted Budget	0001	107,647.97

Budget Uses

Expenditure Budget	0002	107,647.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,937.10
Direct State Aid	3110	43,270.49
Quality Educator	3111	3,673.00
At Risk Student	3112	0.00
Indian Education For All	3113	147.78
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,313.24
Data For Achievement	3116	141.48
State - Guaranteed Tax Base Aid	3120	12,932.19

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,138.71
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	106.13
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	18,024.63		
Over-BASE Levy	1110(c)	22,963.22		
District Tax Levy			1110	40,987.85
Total Estimated Revenues to Fund Adopted Budget			0004	107,647.97
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,925.00

Budget Uses

Expenditure Budget	0002	1,925.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,750.00
Contingency	0006	175.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	345.59
Operating Reserve	0961	345.59
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	962.50
State - On-Schedule Transportation Reimbursement	3210	962.50
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,925.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

01 Beaverhead

0014 Jackson Elem

Submit ID: 0014-34097524

14 Retirement Fund

Adopted Budget	0001	11,125.00

Budget Uses

Expenditure Budget	0002	11,125.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,171.25
Operating Reserve	0961	2,225.00
Unreserved Fund Balance Reappropriated	0970	6,946.25

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	4,178.75
Total Estimated Revenues to Fund Adopted Budget	0004	11,125.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	79.47

Budget Uses

Expenditure Budget	0002	79.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	78.11
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	79.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	23,864.82

Budget Uses

Expenditure Budget	0002	23,864.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,864.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,864.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,864.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

22 Jefferson

0457 Jefferson H S

Submit ID: 0457-84443846

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	305	33,169,626

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lorie Carey

(Signature) (Date)

Chairperson, School Trustees: Camilla Robson

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

22 Jefferson

0457 Jefferson H S

Submit ID: 0457-84443846

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,800,510.02	546,829.28	10%	19.53%	14,931.55	1,995,621.50	789,956.97	23.82
10 Transportation	456,417.81	83,568.65	20%	18.31%	0.00	143,841.56	312,576.25	9.42
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	108,094.39		N/A		13,657.81	0.00	94,436.58	2.85
14 Retirement	372,509.78	74,501.96	20%	20.00%	52,889.57	319,620.21		
17 Adult Education	59,574.47	20,851.06	35%	35.00%	23,260.45	0.00	36,314.02	1.09
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	41,922.60	0.00	N/A	0.00%	4,675.85	2,246.75	35,000.00	1.06
29 Flexibility	27,578.86	0.00	N/A	0.00%	27,578.86	0.00	0.00	0.00
61 Building Reserve	126,108.56	0.00	N/A	0.00%	81,866.87	15,587.69	28,654.00	0.86
Total of All Funds	3,992,716.49	725,750.95			218,860.96	2,476,917.71	1,296,937.82	39.10

50 Debt Service **Tax Jurisdiction**								
SD 1	933,700.00	0.00	20-9-438	0.00%	25,463.13	0.00	908,236.87	27.38

Budget Report
FY 2025

22 Jefferson

0457 Jefferson H S

Submit ID: 0457-84443846

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 JEFFERSON HS 9-12 305

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,248,686.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	96,673.36
D.	At Risk Student	(I-D)	4,546.97
E.	Indian Education For All	(I-E)	7,512.15
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	7,191.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	56,070.91
I.	State Special Education Related-Services Payment To Coop	(I-I)	16,146.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	41,832.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	290
B.	BASE Budget Limit	(II-B)	2,303,636.93
C.	Maximum Budget Limit	(II-C)	2,880,881.12
D.	Over-BASE Levy As Submitted on Budget	(II-D)	364,600.09
E.	Adopted Budget	(II-E)	2,721,073.50

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,435,909.93
H.	Maximum Budget Limit	(II-H)	3,019,882.50
I.	Highest Budget Without a Vote	(II-I)	2,800,510.02
J.	Highest Budget	(II-J)	3,019,882.50
K.	Highest Voted Amount	(II-K)	219,372.48
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,800,510.02

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		280,051.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		266,778.28
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	266,778.28	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		14,931.55
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	14,931.55	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		561,760.83

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,800,510.02
1.	BASE Budget Limit	(V-A1)	2,435,909.93	
2.	Over-BASE Budget	(V-A2)	364,600.09	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,248,686.45
1.	Direct State Aid Paid By State	(V-B1)	1,248,686.45	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		96,673.36
D.	At Risk Student	(V-D)		4,546.97
E.	Indian Education For All	(V-E)		7,512.15
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		7,191.90
H.	Special Education Allowable Cost Payment	(V-H)		56,070.91
I.	Remaining Fund Balance Available	(V-I)		14,931.55
J.	Non-Levy Revenue and Funding Sources	(V-J)		37,993.20
1.	Actual Non-Levy Revenue	(V-J1)	37,993.20	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		962,061.44
1.	State - Guaranteed Tax Base Aid	(V-L1)	536,704.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	425,356.88	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,435,909.93

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		364,600.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		364,600.09

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.83
U.	Over-BASE Mills	(V-U)		10.99
1.	District Property Tax Levy Mills	(V-U1)	10.99	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.82

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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22 Jefferson
0457 Jefferson H S

Submit ID: 0457-84443846

01 General Fund

Adopted Budget	0001	2,800,510.02

Budget Uses

Expenditure Budget	0002	2,800,510.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	14,931.55
Direct State Aid	3110	1,248,686.45
Quality Educator	3111	96,673.36
At Risk Student	3112	4,546.97
Indian Education For All	3113	7,512.15
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	56,070.91
Data For Achievement	3116	7,191.90
State - Guaranteed Tax Base Aid	3120	536,704.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	36,038.39
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,954.81
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	425,356.88		
Over-BASE Levy	1110(c)	364,600.09		
District Tax Levy			1110	789,956.97
Total Estimated Revenues to Fund Adopted Budget			0004	2,800,510.02
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	456,417.81

Budget Uses

Expenditure Budget	0002	456,417.81
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	130,765.05
Contingency	0006	13,076.51
Over-Schedule	0011	312,576.25
Fund Balance for Budget	TFS48	83,568.65
Operating Reserve	0961	83,568.65
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	71,920.78
State - On-Schedule Transportation Reimbursement	3210	71,920.78
District Tax Levy	1110	312,576.25
District Mills	999	9.42
Total Estimated Revenues to Fund Adopted Budget	0004	456,417.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	108,094.39

Budget Uses

Expenditure Budget	0002	108,094.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,657.81
Unreserved Fund Balance Reappropriated	0970	13,657.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	94,436.58
District Mills	999	2.85
Total Estimated Revenues to Fund Adopted Budget	0004	108,094.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	372,509.78

Budget Uses

Expenditure Budget	0002	372,509.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	127,391.53
Operating Reserve	0961	74,501.96
Unreserved Fund Balance Reappropriated	0970	52,889.57

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	319,620.21
Total Estimated Revenues to Fund Adopted Budget	0004	372,509.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	59,574.47

Budget Uses

Expenditure Budget	0002	59,574.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44,111.51
Operating Reserve	0961	20,851.06
Unreserved Fund Balance Reappropriated	0970	23,260.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	36,314.02
District Mills	999	1.09
Total Estimated Revenues to Fund Adopted Budget	0004	59,574.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	41,922.60

Budget Uses

Expenditure Budget	0002	41,922.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,675.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,675.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,246.75
District Tax Levy	1110	35,000.00
District Mills	999	1.06
Total Estimated Revenues to Fund Adopted Budget	0004	41,922.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	27,578.86

Budget Uses

Expenditure Budget	0002	27,578.86
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,578.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,578.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,578.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

22 Jefferson

0457 Jefferson H S

Submit ID: 0457-84443846

50 Debt Service Fund

SD 1

Taxable Value		33,169,626.00
Adopted Budget	0001	933,700.00

Budget Uses

Expenditure Budget	0002	933,700.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	25,463.13
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,463.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	908,236.87
Jurisdiction Mills	999	27.38
Total Estimated Revenues to Fund Adopted Budget	0004	933,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	02/01/2022	06/30/2042	12,500,000.00	11,370,000.00	460,000.00	473,200.00	500.00
Total Bond Requirements							933,700.00
Total Debt Service Requirements						0002	933,700.00

Budget Report
FY 2025

22 Jefferson

0457 Jefferson H S

Submit ID: 0457-84443846

61 Building Reserve Fund

Adopted Budget		0001	126,108.56

Budget Uses

Expenditure Budget		0002	126,108.56
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	81,866.87
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	81,866.87
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,587.69
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	28,654.00	
District Tax Levy		1110	28,654.00
District Mills		999	0.86
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.86
Total Estimated Revenues to Fund Adopted Budget		0004	126,108.56

Budget Report
FY 2025

05 Carbon

0060 Joliet Elem

Submit ID: 0060-13884652

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 281	N/A	11,613,964

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Felicia Smith

(Signature) (Date)

Chairperson, School Trustees: Dawn Blain

(Signature) (Date)

County Superintendent: Lori Lynde

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
05 Carbon
0060 Joliet Elem

Submit ID: 0060-13884652

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,077,829.25	172,609.00	10%	8.31%	0.00	1,557,250.30	520,578.95	44.83
10 Transportation	185,000.00	15,127.00	20%	8.18%	0.00	73,785.73	111,214.27	9.58
11 Bus Depreciation Reserve	52,882.00	16,607.00	N/A	31.40%	0.00	0.00	52,882.00	4.55
13 Tuition	87,966.30		N/A		23.16	0.00	87,943.14	7.57
14 Retirement	380,000.00	76,000.00	20%	20.00%	109,032.00	270,968.00		
17 Adult Education	9,000.00	3,150.00	35%	35.00%	5,214.00	0.00	3,786.00	0.33
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	34,394.07	0.00	N/A	0.00%	2,706.00	1,688.07	30,000.00	2.58
29 Flexibility	96,120.26	0.00	N/A	0.00%	21,160.00	39,300.26	35,660.00	3.07
61 Building Reserve	117,969.00	0.00	N/A	0.00%	11,399.00	21,881.50	84,688.50	7.30
Total of All Funds	3,041,160.88	283,493.00			149,534.16	1,964,873.86	926,752.86	79.81

50 Debt Service Tax Jurisdiction								
0060	0.00	0.00	20-9-438	0.00%	2,695.00	0.00	0.00	0.00

Budget Report
FY 2025

05 Carbon

0060 Joliet Elem

Submit ID: 0060-13884652

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	JOLIET K-6	211 *
M1	JOLIET 7-8	70 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	924,073.93
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	91,678.08
D.	At Risk Student	(I-D)	3,452.24
E.	Indian Education For All	(I-E)	6,921.03
F.	American Indian Achievement Gap	(I-F)	726.00
G.	Data For Achievement	(I-G)	6,625.98
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	43,678.25
I.	State Special Education Related-Services Payment To Coop	(I-I)	14,558.50
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	20,229.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	287
B.	BASE Budget Limit	(II-B)	1,800,777.91
C.	Maximum Budget Limit	(II-C)	2,238,950.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	247,629.37
E.	Adopted Budget	(II-E)	2,048,407.28

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,830,199.88
H.	Maximum Budget Limit	(II-H)	2,264,038.64
I.	Highest Budget Without a Vote	(II-I)	2,077,829.25
J.	Highest Budget	(II-J)	2,264,038.64
K.	Highest Voted Amount	(II-K)	186,209.39
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,077,829.25

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		172,609.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		172,609.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,077,829.25
1.	BASE Budget Limit	(V-A1)	1,830,199.88	
2.	Over-BASE Budget	(V-A2)	247,629.37	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		924,073.93
1.	Direct State Aid Paid By State	(V-B1)	924,073.93	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		91,678.08
D.	At Risk Student	(V-D)		3,452.24
E.	Indian Education For All	(V-E)		6,921.03
F.	American Indian Achievement Gap	(V-F)		726.00
G.	Data For Achievement	(V-G)		6,625.98
H.	Special Education Allowable Cost Payment	(V-H)		43,678.25
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,511.00
1.	Actual Non-Levy Revenue	(V-J1)	4,511.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		748,533.37
1.	State - Guaranteed Tax Base Aid	(V-L1)	475,583.79	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	272,949.58	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,830,199.88

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		247,629.37
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		247,629.37

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.51
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.32
1.	District Property Tax Levy Mills	(V-U1)	21.32	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		44.83

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

05 Carbon

0060 Joliet Elem

Submit ID: 0060-13884652

01 General Fund

Adopted Budget	0001	2,077,829.25

Budget Uses

Expenditure Budget	0002	2,077,829.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	924,073.93
Quality Educator	3111	91,678.08
At Risk Student	3112	3,452.24
Indian Education For All	3113	6,921.03
American Indian Achievement Gap	3114	726.00
State Special Education Allowable Cost Payment to Districts	3115	43,678.25
Data For Achievement	3116	6,625.98
State - Guaranteed Tax Base Aid	3120	475,583.79

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,539.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	972.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	272,949.58		
Over-BASE Levy	1110(c)	247,629.37		
District Tax Levy			1110	520,578.95
Total Estimated Revenues to Fund Adopted Budget			0004	2,077,829.25
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	185,000.00

Budget Uses

Expenditure Budget	0002	185,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	67,077.94
Contingency	0006	6,707.79
Over-Schedule	0011	111,214.27
Fund Balance for Budget	TFS48	15,127.00
Operating Reserve	0961	15,127.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	36,892.86
State - On-Schedule Transportation Reimbursement	3210	36,892.87
District Tax Levy	1110	111,214.27
District Mills	999	9.58
Total Estimated Revenues to Fund Adopted Budget	0004	185,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	52,882.00

Budget Uses

Expenditure Budget	0002	52,882.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,607.00
Operating Reserve	0961	16,607.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	52,882.00
District Mills	999	4.55
Total Estimated Revenues to Fund Adopted Budget	0004	52,882.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Bluebird	2024	100,200.00	0.00	20,040.00	20,040.00
2025 Bluebird School Bus	2024	100,200.00	0.00	20,040.00	0.00
2022 Bluebird	2021	67,140.00	40,284.00	13,428.00	13,428.00
2020 Bluebird	2020	73,670.00	73,670.00	14,734.00	14,734.00
2015 Ford Expedition	2019	23,693.40	23,692.72	4,738.68	0.00
2018 Blue Bird	2017	58,500.00	61,500.00	11,700.00	0.00
2016 Bluebird	2016	32,400.00	41,880.00	6,480.00	4,680.00
2014 Bluebird All American 84 passenger	2014	65,700.00	98,550.00	N/A	NA
2008 Bluebird All-American Handicapped Bus	2013	19,000.00	28,500.00	N/A	NA
RADIOS, CASES, BATTERIES	2013	4,845.00	7,267.50	N/A	NA
2010 Thomas Freightliner.	2010	42,742.50	64,113.75	N/A	NA
Total					52,882.00

Budget Report
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13 Tuition Fund

Adopted Budget	0001	87,966.30

Budget Uses

Expenditure Budget	0002	87,966.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23.16
Unreserved Fund Balance Reappropriated	0970	23.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	87,943.14
District Mills	999	7.57
Total Estimated Revenues to Fund Adopted Budget	0004	87,966.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	380,000.00

Budget Uses

Expenditure Budget	0002	380,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	185,032.00
Operating Reserve	0961	76,000.00
Unreserved Fund Balance Reappropriated	0970	109,032.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	270,968.00
Total Estimated Revenues to Fund Adopted Budget	0004	380,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	9,000.00

Budget Uses

Expenditure Budget	0002	9,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,364.00
Operating Reserve	0961	3,150.00
Unreserved Fund Balance Reappropriated	0970	5,214.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,786.00
District Mills	999	0.33
Total Estimated Revenues to Fund Adopted Budget	0004	9,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	34,394.07

Budget Uses

Expenditure Budget	0002	34,394.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,706.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,706.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,688.07
District Tax Levy	1110	30,000.00
District Mills	999	2.58
Total Estimated Revenues to Fund Adopted Budget	0004	34,394.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	96,120.26

Budget Uses

Expenditure Budget	0002	96,120.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,160.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,160.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	35,660.00
State - Advanced Opportunity Aid	3770	3,640.26
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	35,660.00
District Mills	999	3.07
Total Estimated Revenues to Fund Adopted Budget	0004	96,120.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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Submit ID: 0060-13884652

50 Debt Service Fund
0060

Taxable Value		11,613,964.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,695.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,695.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	2,695.00

Budget Report
FY 2025

05 Carbon

0060 Joliet Elem

Submit ID: 0060-13884652

61 Building Reserve Fund

Adopted Budget	0001	117,969.00

Budget Uses

Expenditure Budget	0002	117,969.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,399.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,399.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	21,881.50
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	60,000.00	
Building Reserve Permissive Levy	1110(b)	24,688.50	
District Tax Levy		1110	84,688.50
District Mills		999	7.30
Building Reserve Voted Mills		0134	5.17
Building Reserve Permissive Mills		0135	2.13
Total Estimated Revenues to Fund Adopted Budget		0004	117,969.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	300,000.00	5	612	0.00	60,000.00	60,000.00
Total						60,000.00

Budget Report
FY 2025

05 Carbon

0061 Joliet H S

Submit ID: 0061-90782730

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	141	12,704,637

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Felicia Smith

(Signature) (Date)

Chairperson, School Trustees: Dawn Blain

(Signature) (Date)

County Superintendent: Lori Lynde

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
05 Carbon
0061 Joliet H S

Submit ID: 0061-90782730

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,436,528.81	127,253.00	10%	8.86%	0.00	1,126,475.79	310,053.02	24.42
10 Transportation	125,000.00	17,360.00	20%	13.89%	0.00	49,190.48	75,809.52	5.97
11 Bus Depreciation Reserve	36,578.00	99,613.00	N/A	272.33%	0.00	0.00	36,578.00	2.88
13 Tuition	73,716.33		N/A		0.00	0.00	73,716.33	5.80
14 Retirement	200,000.00	40,000.00	20%	20.00%	40,648.00	159,352.00		
17 Adult Education	14,000.00	4,900.00	35%	35.00%	6,776.00	0.00	7,224.00	0.57
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	28,564.79	0.00	N/A	0.00%	2,372.00	1,192.79	25,000.00	1.97
29 Flexibility	85,161.45	0.00	N/A	0.00%	29,284.00	34,526.02	21,351.43	1.68
61 Building Reserve	91,402.00	0.00	N/A	0.00%	782.00	17,152.03	73,467.97	5.78
Total of All Funds	2,090,951.38	289,126.00			79,862.00	1,387,889.11	623,200.27	49.07

50 Debt Service **Tax Jurisdiction**								
Joliet High School District 7	0.00	0.00	20-9-438	0.00%	3,942.00	0.00	0.00	0.00

Budget Report
FY 2025

05 Carbon

0061 Joliet H S

Submit ID: 0061-90782730

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 JOLIET HS 9-12 141

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	664,879.87
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	47,895.92
D.	At Risk Student	(I-D)	1,476.21
E.	Indian Education For All	(I-E)	3,472.83
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	3,324.78
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	31,337.72
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,464.54
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	28,189.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	142
B.	BASE Budget Limit	(II-B)	1,246,829.43
C.	Maximum Budget Limit	(II-C)	1,554,751.52
D.	Over-BASE Levy As Submitted on Budget	(II-D)	143,316.85
E.	Adopted Budget	(II-E)	1,390,146.28

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,293,211.96
H.	Maximum Budget Limit	(II-H)	1,613,978.72
I.	Highest Budget Without a Vote	(II-I)	1,436,528.81
J.	Highest Budget	(II-J)	1,613,978.72
K.	Highest Voted Amount	(II-K)	177,449.91
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,436,528.81

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		127,253.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		127,253.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,436,528.81
1.	BASE Budget Limit	(V-A1)	1,293,211.96	
2.	Over-BASE Budget	(V-A2)	143,316.85	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		664,879.87
1.	Direct State Aid Paid By State	(V-B1)	664,879.87	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		47,895.92
D.	At Risk Student	(V-D)		1,476.21
E.	Indian Education For All	(V-E)		3,472.83
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		3,324.78
H.	Special Education Allowable Cost Payment	(V-H)		31,337.72
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,443.00
1.	Actual Non-Levy Revenue	(V-J1)	3,443.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		537,139.63
1.	State - Guaranteed Tax Base Aid	(V-L1)	370,403.46	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	166,736.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,293,211.96

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		143,316.85
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		143,316.85

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.14
U.	Over-BASE Mills	(V-U)		11.28
	1. District Property Tax Levy Mills	(V-U1)	11.28	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.42

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

05 Carbon

0061 Joliet H S

Submit ID: 0061-90782730

01 General Fund

Adopted Budget	0001	1,436,528.81

Budget Uses

Expenditure Budget	0002	1,436,528.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	664,879.87
Quality Educator	3111	47,895.92
At Risk Student	3112	1,476.21
Indian Education For All	3113	3,472.83
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	31,337.72
Data For Achievement	3116	3,324.78
State - Guaranteed Tax Base Aid	3120	370,403.46

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,726.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	717.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	166,736.17		
Over-BASE Levy	1110(c)	143,316.85		
District Tax Levy			1110	310,053.02
Total Estimated Revenues to Fund Adopted Budget			0004	1,436,528.81
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	125,000.00

Budget Uses

Expenditure Budget	0002	125,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	44,718.62
Contingency	0006	4,471.86
Over-Schedule	0011	75,809.52
Fund Balance for Budget	TFS48	17,360.00
Operating Reserve	0961	17,360.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	24,595.24
State - On-Schedule Transportation Reimbursement	3210	24,595.24
District Tax Levy	1110	75,809.52
District Mills	999	5.97
Total Estimated Revenues to Fund Adopted Budget	0004	125,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

05 Carbon

0061 Joliet H S

Submit ID: 0061-90782730

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	36,578.00

Budget Uses

Expenditure Budget	0002	36,578.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	99,613.00
Operating Reserve	0961	99,613.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	36,578.00
District Mills	999	2.88
Total Estimated Revenues to Fund Adopted Budget	0004	36,578.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Bluebird	2024	66,800.00	0.00	13,360.00	13,360.00
2025 Bluebird School Bus	2024	66,800.00	0.00	13,360.00	0.00
2022 Bluebird	2021	44,760.00	26,856.00	8,952.00	8,952.00
2020 Bluebird	2020	32,330.00	32,330.00	6,466.00	6,466.00
2015 Ford Expedition	2019	15,795.60	15,795.60	3,159.12	0.00
2018 Blue Bird	2017	39,000.00	46,800.00	7,800.00	7,800.00
2016 Bluebird	2016	48,600.00	68,040.00	9,720.00	0.00
2014 Bluebird All-American 84 Passenger	2014	65,700.00	98,550.00	N/A	NA
2008 Bluebird All American 53 Pass Handicapped	2013	9,500.00	14,250.00	N/A	NA
BUS RADIOS, CASES, BATTERIES	2013	2,867.00	4,300.50	N/A	NA
2010 Thomas Freightliner.	2010	41,155.00	61,732.50	N/A	NA
Total					36,578.00

Budget Report
FY 2025
05 Carbon
0061 Joliet H S

Submit ID: 0061-90782730

13 Tuition Fund

Adopted Budget	0001	73,716.33

Budget Uses

Expenditure Budget	0002	73,716.33
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	73,716.33
District Mills	999	5.80
Total Estimated Revenues to Fund Adopted Budget	0004	73,716.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	80,648.00
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	40,648.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	159,352.00
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	14,000.00

Budget Uses

Expenditure Budget	0002	14,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,676.00
Operating Reserve	0961	4,900.00
Unreserved Fund Balance Reappropriated	0970	6,776.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,224.00
District Mills	999	0.57
Total Estimated Revenues to Fund Adopted Budget	0004	14,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
05 Carbon
0061 Joliet H S

Submit ID: 0061-90782730

28 Technology Fund

Adopted Budget	0001	28,564.79

Budget Uses

Expenditure Budget	0002	28,564.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,372.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,372.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,192.79
District Tax Levy	1110	25,000.00
District Mills	999	1.97
Total Estimated Revenues to Fund Adopted Budget	0004	28,564.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
05 Carbon
0061 Joliet H S

Submit ID: 0061-90782730

29 Flexibility Fund

Adopted Budget	0001	85,161.45

Budget Uses

Expenditure Budget	0002	85,161.45
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,284.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,284.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	21,351.43
State - Advanced Opportunity Aid	3770	13,174.59
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	21,351.43
District Mills	999	1.68
Total Estimated Revenues to Fund Adopted Budget	0004	85,161.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
Joliet High School District 7

Taxable Value		12,704,637.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,942.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,942.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	3,942.00

Budget Report
FY 2025

05 Carbon

0061 Joliet H S

Submit ID: 0061-90782730

61 Building Reserve Fund

Adopted Budget		0001	91,402.00

Budget Uses

Expenditure Budget		0002	91,402.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	782.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	782.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	17,152.03
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	60,000.00	
Building Reserve Permissive Levy	1110(b)	13,467.97	
District Tax Levy		1110	73,467.97
District Mills		999	5.78
Building Reserve Voted Mills		0134	4.72
Building Reserve Permissive Mills		0135	1.06
Total Estimated Revenues to Fund Adopted Budget		0004	91,402.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	300,000.00	5	612	0.00	60,000.00	60,000.00
Total						60,000.00

Budget Report
FY 2025

17 Garfield

0377 Jordan Elem

Submit ID: 0377-29553742

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 112	N/A	1,851,086

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Anna Guesanburu

(Signature) (Date)

Chairperson, School Trustees: Harold Erlenbusch

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

17 Garfield

0377 Jordan Elem

Submit ID: 0377-29553742

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,026,894.50	91,192.44	10%	8.88%	0.00	775,137.35	251,757.15	135.99
10 Transportation	48,700.00	9,740.00	20%	20.00%	1,537.91	4,950.00	42,212.09	22.80
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	133,950.00	26,790.00	20%	20.00%	6,813.64	127,136.36		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,925.14	0.00	N/A	0.00%	3,168.84	756.30	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	27,539.42	0.00	N/A	0.00%	439.42	21,680.00	5,420.00	2.93
Total of All Funds	1,241,009.06	127,722.44			11,959.81	929,660.01	299,389.24	161.72

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

17 Garfield

0377 Jordan Elem

Submit ID: 0377-29553742

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	JORDAN K-6	84 *
M1	JORDAN 7-8	28 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	416,556.08
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	40,652.76
D.	At Risk Student	(I-D)	1,862.30
E.	Indian Education For All	(I-E)	2,758.56
F.	American Indian Achievement Gap	(I-F)	484.00
G.	Data For Achievement	(I-G)	2,640.96
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,994.81
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,664.58
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	11,996.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	110
B.	BASE Budget Limit	(II-B)	791,456.64
C.	Maximum Budget Limit	(II-C)	983,869.10
D.	Over-BASE Levy As Submitted on Budget	(II-D)	218,093.58
E.	Adopted Budget	(II-E)	1,009,550.22

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	819,971.39
H.	Maximum Budget Limit	(II-H)	1,019,945.58
I.	Highest Budget Without a Vote	(II-I)	1,026,894.50
J.	Highest Budget	(II-J)	1,026,894.50
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,026,894.50

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		91,192.44
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		91,192.44

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,026,894.50
1.	BASE Budget Limit	(V-A1)	819,971.39	
2.	Over-BASE Budget	(V-A2)	206,923.11	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		416,556.08
1.	Direct State Aid Paid By State	(V-B1)	416,556.08	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		40,652.76
D.	At Risk Student	(V-D)		1,862.30
E.	Indian Education For All	(V-E)		2,758.56
F.	American Indian Achievement Gap	(V-F)		484.00
G.	Data For Achievement	(V-G)		2,640.96
H.	Special Education Allowable Cost Payment	(V-H)		16,994.81
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,764.72
1.	Actual Non-Levy Revenue	(V-J1)	2,764.72	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		335,257.20
1.	State - Guaranteed Tax Base Aid	(V-L1)	290,423.16	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	44,834.04	
M.	**Subtotal of BASE Budget Revenue	(V-M)		819,971.39

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		206,923.11
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		206,923.11

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.21
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		111.78
1.	District Property Tax Levy Mills	(V-U1)	111.78	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		135.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

17 Garfield

0377 Jordan Elem

Submit ID: 0377-29553742

01 General Fund

Adopted Budget	0001	1,026,894.50

Budget Uses

Expenditure Budget	0002	1,026,894.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	416,556.08
Quality Educator	3111	40,652.76
At Risk Student	3112	1,862.30
Indian Education For All	3113	2,758.56
American Indian Achievement Gap	3114	484.00
State Special Education Allowable Cost Payment to Districts	3115	16,994.81
Data For Achievement	3116	2,640.96
State - Guaranteed Tax Base Aid	3120	290,423.16

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,764.72
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	44,834.04		
Over-BASE Levy	1110(c)	206,923.11		
District Tax Levy			1110	251,757.15
Total Estimated Revenues to Fund Adopted Budget			0004	1,026,894.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	48,700.00

Budget Uses

Expenditure Budget	0002	48,700.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	4,500.00
Contingency	0006	450.00
Over-Schedule	0011	43,750.00
Fund Balance for Budget	TFS48	11,277.91
Operating Reserve	0961	9,740.00
Unreserved Fund Balance Reappropriated	0970	1,537.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,475.00
State - On-Schedule Transportation Reimbursement	3210	2,475.00
District Tax Levy	1110	42,212.09
District Mills	999	22.80
Total Estimated Revenues to Fund Adopted Budget	0004	48,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
17 Garfield
0377 Jordan Elem

Submit ID: 0377-29553742

14 Retirement Fund

Adopted Budget	0001	133,950.00

Budget Uses

Expenditure Budget	0002	133,950.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,603.64
Operating Reserve	0961	26,790.00
Unreserved Fund Balance Reappropriated	0970	6,813.64

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	127,136.36
Total Estimated Revenues to Fund Adopted Budget	0004	133,950.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
17 Garfield

0377 Jordan Elem

Submit ID: 0377-29553742

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,925.14

Budget Uses

Expenditure Budget	0002	3,925.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,168.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,168.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	756.30
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,925.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

17 Garfield

0377 Jordan Elem

Submit ID: 0377-29553742

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

17 Garfield

0377 Jordan Elem

Submit ID: 0377-29553742

61 Building Reserve Fund

Adopted Budget		0001	27,539.42

Budget Uses

Expenditure Budget		0002	27,539.42
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	439.42
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	439.42
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	21,680.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	5,420.00	
District Tax Levy		1110	5,420.00
District Mills		999	2.93
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.93
Total Estimated Revenues to Fund Adopted Budget		0004	27,539.42

Budget Report
FY 2025

54 Wheatland

0948 Judith Gap Elem

Submit ID: 0948-10196726

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	24	N/A	6,148,967

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 54 Wheatland	24	N/A	4,341,552
Non-located - 14 Fergus	0	N/A	1,038,413
Non-located - 23 Judith Basin	0	N/A	769,002

The final budget is approved as set forth in this document.

Certification

District Clerk: Diane Reishus

(Signature) (Date)

Chairperson, School Trustees: Jeffrey Miller

(Signature) (Date)

County Superintendent: Tara Berg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

54 Wheatland

0948 Judith Gap Elem

Submit ID: 0948-10196726

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	463,342.03	46,334.20	10%	10.00%	21,125.28	183,471.91	258,744.84	42.08
10 Transportation	51,000.00	10,200.00	20%	20.00%	10,173.49	11,470.44	29,356.07	4.77
11 Bus Depreciation Reserve	113,780.06	0.00	N/A	0.00%	113,780.06	0.00	0.00	0.00
13 Tuition	752.64		N/A		752.64	0.00	0.00	0.00
14 Retirement	55,000.00	11,000.00	20%	20.00%	5,245.64	49,754.36		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,613.01	0.00	N/A	0.00%	4,336.73	276.28	0.00	0.00
29 Flexibility	1.51	0.00	N/A	0.00%	1.51	0.00	0.00	0.00
61 Building Reserve	3.27	0.00	N/A	0.00%	3.27	0.00	0.00	0.00
Total of All Funds	688,492.52	67,534.20			155,418.62	244,972.99	288,100.91	46.85

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

54 Wheatland

0948 Judith Gap Elem

Submit ID: 0948-10196726

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	JUDITH GAP K-6	21
M1	JUDITH GAP 7-8	3

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	149,083.22
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,831.37
D.	At Risk Student	(I-D)	2,887.46
E.	Indian Education For All	(I-E)	591.12
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	565.92
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,811.92
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,270.56
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	20
B.	BASE Budget Limit	(II-B)	268,537.67
C.	Maximum Budget Limit	(II-C)	334,421.28
D.	Over-BASE Levy As Submitted on Budget	(II-D)	169,096.00
E.	Adopted Budget	(II-E)	437,633.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	299,536.38
H.	Maximum Budget Limit	(II-H)	369,289.77
I.	Highest Budget Without a Vote	(II-I)	463,342.03
J.	Highest Budget	(II-J)	463,342.03
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	463,342.03

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		46,334.20
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		21,125.28
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	21,125.28	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		67,459.48

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		463,342.03
1.	BASE Budget Limit	(V-A1)	299,536.38	
2.	Over-BASE Budget	(V-A2)	163,805.65	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		149,083.22
1.	Direct State Aid Paid By State	(V-B1)	149,083.22	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,831.37
D.	At Risk Student	(V-D)		2,887.46
E.	Indian Education For All	(V-E)		591.12
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		565.92
H.	Special Education Allowable Cost Payment	(V-H)		3,811.92
I.	Remaining Fund Balance Available	(V-I)		21,125.28
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,700.90
1.	Actual Non-Levy Revenue	(V-J1)	3,700.90	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		94,939.19
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	94,939.19	
M.	**Subtotal of BASE Budget Revenue	(V-M)		299,536.38

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		163,805.65
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		163,805.65

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.44
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		26.64
1.	District Property Tax Levy Mills	(V-U1)	26.64	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		42.08

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

54 Wheatland

0948 Judith Gap Elem

Submit ID: 0948-10196726

01 General Fund

Adopted Budget	0001	463,342.03

Budget Uses

Expenditure Budget	0002	463,342.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	21,125.28
Direct State Aid	3110	149,083.22
Quality Educator	3111	22,831.37
At Risk Student	3112	2,887.46
Indian Education For All	3113	591.12
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,811.92
Data For Achievement	3116	565.92
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,700.90
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	94,939.19		
Over-BASE Levy	1110(c)	163,805.65		
District Tax Levy			1110	258,744.84
Total Estimated Revenues to Fund Adopted Budget			0004	463,342.03
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	51,000.00

Budget Uses

Expenditure Budget	0002	51,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,973.13
Contingency	0006	997.31
Over-Schedule	0011	40,029.56
Fund Balance for Budget	TFS48	20,373.49
Operating Reserve	0961	10,200.00
Unreserved Fund Balance Reappropriated	0970	10,173.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,485.22
State - On-Schedule Transportation Reimbursement	3210	5,485.22
District Tax Levy	1110	29,356.07
District Mills	999	4.77
Total Estimated Revenues to Fund Adopted Budget	0004	51,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	113,780.06

Budget Uses

Expenditure Budget	0002	113,780.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	113,780.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	113,780.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	113,780.06

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 short wheelchair access. bus chevy	2022	44,625.00	8,925.00	8,925.00	0.00
2017 Blue Bird Conventional Bus	2017	80,910.00	97,092.00	16,182.00	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	752.64

Budget Uses

Expenditure Budget	0002	752.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	752.64
Unreserved Fund Balance Reappropriated	0970	752.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	752.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	55,000.00

Budget Uses

Expenditure Budget	0002	55,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,245.64
Operating Reserve	0961	11,000.00
Unreserved Fund Balance Reappropriated	0970	5,245.64

Estimated Funding Sources

Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	49,254.36
Total Estimated Revenues to Fund Adopted Budget	0004	55,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,613.01

Budget Uses

Expenditure Budget	0002	4,613.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,336.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,336.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	276.28
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,613.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1.51

Budget Uses

Expenditure Budget	0002	1.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

54 Wheatland

0948 Judith Gap Elem

Submit ID: 0948-10196726

61 Building Reserve Fund

Adopted Budget	0001	3.27

Budget Uses

Expenditure Budget	0002	3.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3.27

Budget Report
FY 2025

54 Wheatland

0949 Judith Gap H S

Submit ID: 0949-31726470

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	5	5,110,554

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 54 Wheatland	N/A	4	4,341,552
Non-located - 23 Judith Basin	N/A	1	769,002

The final budget is approved as set forth in this document.

Certification

District Clerk: Diane Reishus

(Signature) (Date)

Chairperson, School Trustees: Jeffrey Miller

(Signature) (Date)

County Superintendent: Tara Berg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

54 Wheatland

0949 Judith Gap H S

Submit ID: 0949-31726470

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	405,891.39	40,589.14	10%	10.00%	20,358.13	249,945.60	135,587.66	26.54
10 Transportation	25,000.00	5,000.00	20%	20.00%	3,115.57	2,807.00	19,077.43	3.73
11 Bus Depreciation Reserve	33,007.04	0.00	N/A	0.00%	33,007.04	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	50,000.00	10,000.00	20%	20.00%	5,519.49	44,480.51		
17 Adult Education	161.41	0.00	35%	0.00%	161.41	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,916.57	0.00	N/A	0.00%	9,616.04	300.53	0.00	0.00
29 Flexibility	0.48	0.00	N/A	0.00%	0.48	0.00	0.00	0.00
61 Building Reserve	901.07	0.00	N/A	0.00%	901.07	0.00	0.00	0.00
Total of All Funds	524,877.96	55,589.14			72,679.23	297,533.64	154,665.09	30.27

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

54 Wheatland

0949 Judith Gap H S

Submit ID: 0949-31726470

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 JUDITH GAP HS 9-12 5

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	176,188.18
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,650.86
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	123.15
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	117.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,788.89
I.	State Special Education Related-Services Payment To Coop	(I-I)	264.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,607.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	6
B.	BASE Budget Limit	(II-B)	321,840.82
C.	Maximum Budget Limit	(II-C)	400,231.77
D.	Over-BASE Levy As Submitted on Budget	(II-D)	78,774.10
E.	Adopted Budget	(II-E)	400,614.92

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	325,827.84
H.	Maximum Budget Limit	(II-H)	405,891.39
I.	Highest Budget Without a Vote	(II-I)	405,891.39
J.	Highest Budget	(II-J)	405,891.39
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	405,891.39

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		40,589.14
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		20,358.13
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	20,358.13	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		60,947.27

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		405,891.39
1.	BASE Budget Limit	(V-A1)	325,827.84	
2.	Over-BASE Budget	(V-A2)	80,063.55	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		176,188.18
1.	Direct State Aid Paid By State	(V-B1)	176,188.18	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,650.86
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		123.15
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		117.90
H.	Special Education Allowable Cost Payment	(V-H)		1,788.89
I.	Remaining Fund Balance Available	(V-I)		20,358.13
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,128.53
1.	Actual Non-Levy Revenue	(V-J1)	3,128.53	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		116,472.20
1.	State - Guaranteed Tax Base Aid	(V-L1)	60,948.09	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	55,524.11	
M.	**Subtotal of BASE Budget Revenue	(V-M)		325,827.84

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		80,063.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		80,063.55

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		10.87
U.	Over-BASE Mills	(V-U)		15.67
1.	District Property Tax Levy Mills	(V-U1)	15.67	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		26.54

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	405,891.39

Budget Uses

Expenditure Budget	0002	405,891.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	20,358.13
Direct State Aid	3110	176,188.18
Quality Educator	3111	7,650.86
At Risk Student	3112	0.00
Indian Education For All	3113	123.15
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,788.89
Data For Achievement	3116	117.90
State - Guaranteed Tax Base Aid	3120	60,948.09

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,128.53
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	55,524.11		
Over-BASE Levy	1110(c)	80,063.55		
District Tax Levy			1110	135,587.66
Total Estimated Revenues to Fund Adopted Budget			0004	405,891.39
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,279.09
Contingency	0006	227.91
Over-Schedule	0011	22,493.00
Fund Balance for Budget	TFS48	8,115.57
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	3,115.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	300.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,253.50
State - On-Schedule Transportation Reimbursement	3210	1,253.50
District Tax Levy	1110	19,077.43
District Mills	999	3.73
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

54 Wheatland

0949 Judith Gap H S

Submit ID: 0949-31726470

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	33,007.04

Budget Uses

Expenditure Budget	0002	33,007.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33,007.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,007.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	33,007.04

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Short wheelchair access bus Chevy	2022	44,625.00	8,925.00	8,925.00	0.00
2017 Blue Bird Conventional Bus	2017	12,090.00	14,508.00	2,418.00	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,519.49
Operating Reserve	0961	10,000.00
Unreserved Fund Balance Reappropriated	0970	5,519.49

Estimated Funding Sources

Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	43,980.51
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	161.41

Budget Uses

Expenditure Budget	0002	161.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	161.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	161.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	161.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,916.57

Budget Uses

Expenditure Budget	0002	9,916.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,616.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,616.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	300.53
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,916.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.48

Budget Uses

Expenditure Budget	0002	0.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

54 Wheatland

0949 Judith Gap H S

Submit ID: 0949-31726470

61 Building Reserve Fund

Adopted Budget		0001	901.07

Budget Uses

Expenditure Budget		0002	901.07
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	901.07
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	901.07
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	901.07

Budget Report
FY 2025

15 Flathead

0310 Kalispell Elem

Submit ID: 0310-87803242

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 3,200	N/A	96,203,066

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Christopher Campbell

(Signature) (Date)

Chairperson, School Trustees: Scott Warnell

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
15 Flathead
0310 Kalispell Elem

Submit ID: 0310-87803242

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	23,907,155.70	2,390,715.57	10%	10.00%	6,235.28	17,078,547.18	6,822,373.24	70.91
10 Transportation	2,266,260.00	453,252.00	20%	20.00%	143,571.01	312,502.50	1,810,186.49	18.82
11 Bus Depreciation Reserve	1,904,344.56	0.00	N/A	0.00%	1,692,258.78	0.00	212,085.78	2.20
13 Tuition	1,518,836.40		N/A		1,810.98	0.00	1,517,025.42	15.77
14 Retirement	3,978,617.00	716,653.90	20%	18.01%	0.00	3,978,617.00		
17 Adult Education	340,000.00	119,000.00	35%	35.00%	160,054.60	0.00	179,945.40	1.87
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,535,318.46	0.00	N/A	0.00%	433,032.32	17,804.39	1,084,481.75	11.27
29 Flexibility	1,618,507.73	0.00	N/A	0.00%	726,098.58	466,272.15	426,137.00	4.43
61 Building Reserve	1,537,685.03	0.00	N/A	0.00%	1,170,905.03	197,645.76	169,134.24	1.76
Total of All Funds	38,606,724.88	3,679,621.47			4,333,966.58	22,051,388.98	12,221,369.32	127.03

50 Debt Service Tax Jurisdiction								
0310	2,644,896.51	0.00	20-9-438	0.00%	585,020.62	0.00	2,059,875.89	21.41

Budget Report
FY 2025

15 Flathead

0310 Kalispell Elem

Submit ID: 0310-87803242

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	KALISPELL K-6	2,457	*
M1	KALISPELL 7-8	743	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	9,583,218.65
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	905,056.58
D.	At Risk Student	(I-D)	89,345.40
E.	Indian Education For All	(I-E)	78,816.00
F.	American Indian Achievement Gap	(I-F)	29,040.00
G.	Data For Achievement	(I-G)	75,456.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	696,090.36
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	239,455.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3,198
B.	BASE Budget Limit	(II-B)	18,830,108.98
C.	Maximum Budget Limit	(II-C)	23,433,849.88
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,603,740.90
E.	Adopted Budget	(II-E)	23,433,849.88

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	19,303,414.80
H.	Maximum Budget Limit	(II-H)	24,008,862.60
I.	Highest Budget Without a Vote	(II-I)	23,907,155.70
J.	Highest Budget	(II-J)	24,008,862.60
K.	Highest Voted Amount	(II-K)	101,706.90
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	23,907,155.70

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		2,367,705.45
B.	TIF Operating Reserve (962)	(III-B)		23,010.12
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,235.28
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,235.28	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,396,950.85

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		23,907,155.70
1.	BASE Budget Limit	(V-A1)	19,303,414.80	
2.	Over-BASE Budget	(V-A2)	4,603,740.90	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		9,583,218.65
1.	Direct State Aid Paid By State	(V-B1)	9,583,218.65	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		905,056.58
D.	At Risk Student	(V-D)		89,345.40
E.	Indian Education For All	(V-E)		78,816.00
F.	American Indian Achievement Gap	(V-F)		29,040.00
G.	Data For Achievement	(V-G)		75,456.00
H.	Special Education Allowable Cost Payment	(V-H)		696,090.36
I.	Remaining Fund Balance Available	(V-I)		6,235.28
J.	Non-Levy Revenue and Funding Sources	(V-J)		99,691.89
1.	Actual Non-Levy Revenue	(V-J1)	99,691.89	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		7,740,464.64
1.	State - Guaranteed Tax Base Aid	(V-L1)	5,521,832.30	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,218,632.34	
M.	**Subtotal of BASE Budget Revenue	(V-M)		19,303,414.80

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,603,740.90
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,603,740.90

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.06
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		47.85
1.	District Property Tax Levy Mills	(V-U1)	47.85	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		70.91

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	23,907,155.70

Budget Uses

Expenditure Budget	0002	23,907,155.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	23,010.12

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,235.28
Direct State Aid	3110	9,583,218.65
Quality Educator	3111	905,056.58
At Risk Student	3112	89,345.40
Indian Education For All	3113	78,816.00
American Indian Achievement Gap	3114	29,040.00
State Special Education Allowable Cost Payment to Districts	3115	696,090.36
Data For Achievement	3116	75,456.00
State - Guaranteed Tax Base Aid	3120	5,521,832.30

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	99,691.89
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,218,632.34		
Over-BASE Levy	1110(c)	4,603,740.90		
District Tax Levy			1110	6,822,373.24
Total Estimated Revenues to Fund Adopted Budget			0004	23,907,155.70
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,266,260.00

Budget Uses

Expenditure Budget	0002	2,266,260.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	284,093.18
Contingency	0006	28,409.32
Over-Schedule	0011	1,953,757.50
Fund Balance for Budget	TFS48	596,823.01
Operating Reserve	0961	453,252.00
Unreserved Fund Balance Reappropriated	0970	143,571.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	156,251.25
State - On-Schedule Transportation Reimbursement	3210	156,251.25
District Tax Levy	1110	1,810,186.49
District Mills	999	18.82
Total Estimated Revenues to Fund Adopted Budget	0004	2,266,260.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
15 Flathead

0310 Kalispell Elem

Submit ID: 0310-87803242

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,904,344.56

Budget Uses

Expenditure Budget	0002	1,904,344.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,692,258.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,692,258.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	212,085.78
District Mills	999	2.20
Total Estimated Revenues to Fund Adopted Budget	0004	1,904,344.56

Budget Report
FY 2025

15 Flathead

0310 Kalispell Elem

Submit ID: 0310-87803242

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus BlueBird Vision 80 PX Propane 90534	2023	67,250.00	0.00	13,450.00	13,450.00
Bus Bluebird Vision 80PX Propane 90535	2023	67,250.00	0.00	13,450.00	13,450.00
Bus BlueBird Vision Propane SpEd 93183	2023	66,875.00	0.00	13,375.00	13,375.00
Bus BlueBird Vision Propane SpEd 93184	2023	66,875.00	0.00	13,375.00	13,375.00
Bus BlueBird Vision Propane SpEd 93185	2023	66,875.00	0.00	13,375.00	13,375.00
Bus BlueBird Vision Sp Ed Propane 90575	2023	65,500.00	0.00	13,100.00	13,100.00
Ford Expedition	2022	22,240.50	4,448.10	4,448.10	4,448.10
2021 Blue Bird Vision Sped Body	2021	52,375.00	41,900.00	10,475.00	10,475.00
Blue Bird All American Sped Body	2021	71,125.00	56,900.00	14,225.00	14,225.00
Blue Bird Vision Sped Body	2021	52,375.00	41,900.00	10,475.00	10,475.00
2020 Blue Bird AA 83PX	2019	126,350.00	123,989.27	25,270.00	25,270.00
2020 Blue Bird AA SpEd	2019	95,500.00	95,500.00	19,100.00	19,100.00
2017 International Unit 72	2018	91,789.98	100,969.00	18,358.00	18,358.00
2017 International Unit 73	2018	91,789.98	100,969.00	18,358.00	18,358.00
2016 IC RE #69 1678	2016	37,504.46	52,506.23	7,500.89	3,750.46
2016 IC RE #70 1679	2016	37,505.46	52,507.43	7,501.09	3,750.76
2016 IC RE #71 1680	2016	37,504.46	52,506.23	7,500.89	3,750.46
2014 IHC (OTR) #65 797852	2014	69,446.00	104,169.00	N/A	NA
2014 IHC (OTR) #66 797851	2014	69,446.00	104,169.00	N/A	NA
2014 IHC (OTR) #67 797853	2014	69,446.00	104,169.00	N/A	NA
2014 IHC (OTR) #68 797854	2014	69,446.00	104,169.00	N/A	NA
2012 IC RE - 0766	2012	45,455.50	68,183.25	N/A	NA
2012 IC RE - 0767	2012	45,455.50	68,183.25	N/A	NA
2012 IC RE S - 0765	2012	60,361.00	90,541.50	N/A	NA
2012 IC RE S - 0769	2012	69,303.00	103,954.50	N/A	NA
2013 IC RE - 2856	2012	60,107.00	90,160.50	N/A	NA
2013 IC RE - 2857	2012	60,107.00	90,160.50	N/A	NA
Cameras - 2	2012	6,566.00	9,849.00	N/A	NA
2010 IC RE	2010	65,000.00	97,500.00	N/A	NA
Cameras - 1	2010	20,996.00	31,494.00	N/A	NA
Total					212,085.78

Budget Report
FY 2025
15 Flathead

0310 Kalispell Elem

Submit ID: 0310-87803242

13 Tuition Fund

Adopted Budget	0001	1,518,836.40

Budget Uses

Expenditure Budget	0002	1,518,836.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,810.98
Unreserved Fund Balance Reappropriated	0970	1,810.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,517,025.42
District Mills	999	15.77
Total Estimated Revenues to Fund Adopted Budget	0004	1,518,836.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	3,978,617.00

Budget Uses

Expenditure Budget	0002	3,978,617.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	716,653.90
Operating Reserve	0961	716,653.90
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,978,617.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,978,617.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	340,000.00

Budget Uses

Expenditure Budget	0002	340,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	279,054.60
Operating Reserve	0961	119,000.00
Unreserved Fund Balance Reappropriated	0970	160,054.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	179,945.40
District Mills	999	1.87
Total Estimated Revenues to Fund Adopted Budget	0004	340,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,535,318.46

Budget Uses

Expenditure Budget	0002	1,535,318.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	433,032.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	433,032.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	17,804.39
District Tax Levy	1110	1,084,481.75
District Mills	999	11.27
Total Estimated Revenues to Fund Adopted Budget	0004	1,535,318.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
15 Flathead

0310 Kalispell Elem

Submit ID: 0310-87803242

29 Flexibility Fund

Adopted Budget	0001	1,618,507.73

Budget Uses

Expenditure Budget	0002	1,618,507.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	726,098.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	726,098.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	426,137.00
State - Advanced Opportunity Aid	3770	40,135.15
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	426,137.00
District Mills	999	4.43
Total Estimated Revenues to Fund Adopted Budget	0004	1,618,507.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

15 Flathead

0310 Kalispell Elem

Submit ID: 0310-87803242

50 Debt Service Fund

0310

Taxable Value		96,203,066.00
Adopted Budget	0001	2,644,896.51

Budget Uses

Expenditure Budget	0002	2,644,896.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	11,761.51
Fund Balance for Budget	TFS48	573,259.11
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	573,259.11
TIF Fund Balance Reappropriated	0973	11,761.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,059,875.89
Jurisdiction Mills	999	21.41
Total Estimated Revenues to Fund Adopted Budget	0004	2,644,896.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Refunding Bond	06/30/2013	06/30/2025	588,159.00	5,027.00	68,550.00	1,713.75	210.00
Elementary Refunding Bond	06/30/2013	06/30/2025	5,846,841.00	49,973.00	681,450.00	17,036.26	210.00
Elementary Bond	05/07/2017	06/30/2037	23,365,000.00	16,255,000.00	1,035,000.00	684,706.50	210.00
Elementary Bond	10/17/2018	06/30/2039	1,917,000.00	1,530,000.00	80,000.00	75,600.00	210.00
Total Bond Requirements							2,644,896.51

Total Debt Service Requirements	0002	2,644,896.51

61 Building Reserve Fund

Adopted Budget		0001	1,537,685.03

Budget Uses

Expenditure Budget		0002	1,537,685.03
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,170,905.03
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,170,905.03
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	197,645.76
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	169,134.24	
District Tax Levy		1110	169,134.24
District Mills		999	1.76
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.76
Total Estimated Revenues to Fund Adopted Budget		0004	1,537,685.03

Budget Report
FY 2025

17 Garfield

0386 Kester Elem

Submit ID: 0386-19612320

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	4	N/A	800,195

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephanie Smotherman

(Signature) (Date)

Chairperson, School Trustees: Wendy Schenk

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

17 Garfield

0386 Kester Elem

Submit ID: 0386-19612320

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	74,457.75	10,072.95	10%	13.53%	2,739.59	53,843.73	17,874.43	22.34
10 Transportation	1,500.00	0.00	20%	0.00%	753.62	0.00	746.38	0.93
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	7,500.00	1,500.00	20%	20.00%	1,202.41	6,297.59		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	796.85	0.00	N/A	0.00%	728.17	68.68	0.00	0.00
29 Flexibility	3.63	0.00	N/A	0.00%	3.63	0.00	0.00	0.00
61 Building Reserve	2,253.00	0.00	N/A	0.00%	2,253.00	0.00	0.00	0.00
Total of All Funds	86,511.23	11,572.95			7,680.42	60,210.00	18,620.81	23.27

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

17 Garfield

0386 Kester Elem

Submit ID: 0386-19612320

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KESTER K-8 4

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	37,632.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,673.00
D.	At Risk Student	(I-D)	1,722.46
E.	Indian Education For All	(I-E)	100.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	94.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,022.45
I.	State Special Education Related-Services Payment To Coop	(I-I)	211.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	345.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3
B.	BASE Budget Limit	(II-B)	66,555.33
C.	Maximum Budget Limit	(II-C)	81,924.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	66,555.33

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	74,457.75
H.	Maximum Budget Limit	(II-H)	92,036.24
I.	Highest Budget Without a Vote	(II-I)	74,457.75
J.	Highest Budget	(II-J)	92,036.24
K.	Highest Voted Amount	(II-K)	17,578.49
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	74,457.75

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		72.95
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	72.95	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,739.59
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,739.59	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		12,812.54

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		74,457.75
1.	BASE Budget Limit	(V-A1)	74,457.75	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		37,632.84
1.	Direct State Aid Paid By State	(V-B1)	37,632.84	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,673.00
D.	At Risk Student	(V-D)		1,722.46
E.	Indian Education For All	(V-E)		100.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		94.32
H.	Special Education Allowable Cost Payment	(V-H)		1,022.45
I.	Remaining Fund Balance Available	(V-I)		2,739.59
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,891.36
1.	Actual Non-Levy Revenue	(V-J1)	1,891.36	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		25,581.73
1.	State - Guaranteed Tax Base Aid	(V-L1)	7,707.30	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	17,874.43	
M.	**Subtotal of BASE Budget Revenue	(V-M)		74,457.75

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.34
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		22.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

17 Garfield

0386 Kester Elem

Submit ID: 0386-19612320

01 General Fund

Adopted Budget	0001	74,457.75

Budget Uses

Expenditure Budget	0002	74,457.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,739.59
Direct State Aid	3110	37,632.84
Quality Educator	3111	3,673.00
At Risk Student	3112	1,722.46
Indian Education For All	3113	100.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,022.45
Data For Achievement	3116	94.32
State - Guaranteed Tax Base Aid	3120	7,707.30

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,891.36
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	17,874.43		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	17,874.43
Total Estimated Revenues to Fund Adopted Budget			0004	74,457.75
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,500.00

Budget Uses

Expenditure Budget	0002	1,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	1,500.00
Fund Balance for Budget	TFS48	753.62
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	753.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	746.38
District Mills	999	0.93
Total Estimated Revenues to Fund Adopted Budget	0004	1,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

17 Garfield

0386 Kester Elem

Submit ID: 0386-19612320

14 Retirement Fund

Adopted Budget	0001	7,500.00

Budget Uses

Expenditure Budget	0002	7,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,702.41
Operating Reserve	0961	1,500.00
Unreserved Fund Balance Reappropriated	0970	1,202.41

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	6,297.59
Total Estimated Revenues to Fund Adopted Budget	0004	7,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	796.85

Budget Uses

Expenditure Budget	0002	796.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	728.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	728.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	68.68
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	796.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3.63

Budget Uses

Expenditure Budget	0002	3.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

17 Garfield

0386 Kester Elem

Submit ID: 0386-19612320

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	2,253.00

Budget Uses

Expenditure Budget	0002	2,253.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,253.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,253.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,253.00

Budget Report
FY 2025

15 Flathead

0323 Kila Elem

Submit ID: 0323-43148329

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 191	N/A	6,010,054

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sharon Leach

(Signature) (Date)

Chairperson, School Trustees: Amanda Chin

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

15 Flathead

0323 Kila Elem

Submit ID: 0323-43148329

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,432,458.13	143,245.81	10%	10.00%	6,958.84	1,165,537.75	259,961.54	43.24
10 Transportation	37,406.70	7,481.34	20%	20.00%	1,192.87	21,598.70	14,615.13	2.43
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	57,205.83		N/A		18,685.45	0.00	38,520.38	6.41
14 Retirement	211,572.00	42,314.40	20%	20.00%	31,955.98	179,616.02		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	8,920.98	0.00	N/A	0.00%	7,714.04	1,206.94	0.00	0.00
29 Flexibility	5,471.40	0.00	N/A	0.00%	5,471.40	0.00	0.00	0.00
61 Building Reserve	264,331.68	0.00	N/A	0.00%	227,881.68	21,550.00	14,900.00	2.48
Total of All Funds	2,017,366.72	193,041.55			299,860.26	1,389,509.41	327,997.05	54.56

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

15 Flathead

0323 Kila Elem

Submit ID: 0323-43148329

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	KILA K-8	147 *
M1	KILA 7-8	44 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	651,145.26
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	51,422.00
D.	At Risk Student	(I-D)	7,424.39
E.	Indian Education For All	(I-E)	4,704.33
F.	American Indian Achievement Gap	(I-F)	1,936.00
G.	Data For Achievement	(I-G)	4,503.78
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	49,565.88
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,529.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	17,119.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	195
B.	BASE Budget Limit	(II-B)	1,326,452.01
C.	Maximum Budget Limit	(II-C)	1,662,058.63
D.	Over-BASE Levy As Submitted on Budget	(II-D)	123,903.08
E.	Adopted Budget	(II-E)	1,450,355.09

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,308,555.05
H.	Maximum Budget Limit	(II-H)	1,635,352.26
I.	Highest Budget Without a Vote	(II-I)	1,432,458.13
J.	Highest Budget	(II-J)	1,635,352.26
K.	Highest Voted Amount	(II-K)	202,894.13
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,432,458.13

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		143,245.81
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,958.84
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,958.84	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		150,204.65

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,432,458.13
1.	BASE Budget Limit	(V-A1)	1,308,555.05	
2.	Over-BASE Budget	(V-A2)	123,903.08	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		651,145.26
1.	Direct State Aid Paid By State	(V-B1)	651,145.26	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		51,422.00
D.	At Risk Student	(V-D)		7,424.39
E.	Indian Education For All	(V-E)		4,704.33
F.	American Indian Achievement Gap	(V-F)		1,936.00
G.	Data For Achievement	(V-G)		4,503.78
H.	Special Education Allowable Cost Payment	(V-H)		49,565.88
I.	Remaining Fund Balance Available	(V-I)		6,958.84
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,604.33
1.	Actual Non-Levy Revenue	(V-J1)	7,604.33	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		523,290.24
1.	State - Guaranteed Tax Base Aid	(V-L1)	387,231.78	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	136,058.46	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,308,555.05

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		123,903.08
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		123,903.08

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.62
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		20.62
1.	District Property Tax Levy Mills	(V-U1)	20.62	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.24

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

15 Flathead

0323 Kila Elem

Submit ID: 0323-43148329

01 General Fund

Adopted Budget	0001	1,432,458.13

Budget Uses

Expenditure Budget	0002	1,432,458.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,958.84
Direct State Aid	3110	651,145.26
Quality Educator	3111	51,422.00
At Risk Student	3112	7,424.39
Indian Education For All	3113	4,704.33
American Indian Achievement Gap	3114	1,936.00
State Special Education Allowable Cost Payment to Districts	3115	49,565.88
Data For Achievement	3116	4,503.78
State - Guaranteed Tax Base Aid	3120	387,231.78

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,604.33
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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15 Flathead
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	136,058.46		
Over-BASE Levy	1110(c)	123,903.08		
District Tax Levy			1110	259,961.54
Total Estimated Revenues to Fund Adopted Budget			0004	1,432,458.13
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	37,406.70

Budget Uses

Expenditure Budget	0002	37,406.70
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	19,635.18
Contingency	0006	1,963.52
Over-Schedule	0011	15,808.00
Fund Balance for Budget	TFS48	8,674.21
Operating Reserve	0961	7,481.34
Unreserved Fund Balance Reappropriated	0970	1,192.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,799.35
State - On-Schedule Transportation Reimbursement	3210	10,799.35
District Tax Levy	1110	14,615.13
District Mills	999	2.43
Total Estimated Revenues to Fund Adopted Budget	0004	37,406.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	57,205.83

Budget Uses

Expenditure Budget	0002	57,205.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,685.45
Unreserved Fund Balance Reappropriated	0970	18,685.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	38,520.38
District Mills	999	6.41
Total Estimated Revenues to Fund Adopted Budget	0004	57,205.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
15 Flathead

0323 Kila Elem

Submit ID: 0323-43148329

14 Retirement Fund

Adopted Budget	0001	211,572.00

Budget Uses

Expenditure Budget	0002	211,572.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	74,270.38
Operating Reserve	0961	42,314.40
Unreserved Fund Balance Reappropriated	0970	31,955.98

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	179,616.02
Total Estimated Revenues to Fund Adopted Budget	0004	211,572.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	8,920.98

Budget Uses

Expenditure Budget	0002	8,920.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,714.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,714.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,206.94
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,920.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5,471.40

Budget Uses

Expenditure Budget	0002	5,471.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,471.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,471.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,471.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

15 Flathead

0323 Kila Elem

Submit ID: 0323-43148329

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	264,331.68

Budget Uses

Expenditure Budget		0002	264,331.68
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	227,881.68
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	227,881.68
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	21,550.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	14,900.00	
District Tax Levy		1110	14,900.00
District Mills		999	2.48
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.48
Total Estimated Revenues to Fund Adopted Budget		0004	264,331.68

Budget Report
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14 Fergus

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0272 King Colony Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 9	N/A	1,452,131

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Econom

(Signature) (Date)

Chairperson, School Trustees: Sam Hofer

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

14 Fergus

Submit ID: 0272-11079842

0272 King Colony Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	98,633.90	9,546.81	10%	9.68%	0.00	65,520.31	33,113.59	22.80
10 Transportation	398.15	0.00	20%	0.00%	398.15	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	60,000.00		N/A		0.00	0.00	60,000.00	41.32
14 Retirement	12,000.00	2,400.00	20%	20.00%	4,603.83	7,396.17		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,083.67	0.00	N/A	0.00%	992.70	90.97	0.00	0.00
29 Flexibility	0.29	0.00	N/A	0.00%	0.29	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	172,116.01	11,946.81			5,994.97	73,007.45	93,113.59	64.12

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

14 Fergus

Submit ID: 0272-11079842

0272 King Colony Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KING COLONY K-8 9 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	51,726.30
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,676.67
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	221.67
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	212.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,270.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	423.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	329.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	10
B.	BASE Budget Limit	(II-B)	100,699.23
C.	Maximum Budget Limit	(II-C)	125,379.56
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	100,699.23

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	98,633.90
H.	Maximum Budget Limit	(II-H)	122,794.16
I.	Highest Budget Without a Vote	(II-I)	98,633.90
J.	Highest Budget	(II-J)	122,794.16
K.	Highest Voted Amount	(II-K)	24,160.26
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	98,633.90

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		9,546.81
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		9,546.81

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		98,633.90
1.	BASE Budget Limit	(V-A1)	98,633.90	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		51,726.30
1.	Direct State Aid Paid By State	(V-B1)	51,726.30	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,676.67
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		221.67
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		212.22
H.	Special Education Allowable Cost Payment	(V-H)		1,270.64
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		911.61
1.	Actual Non-Levy Revenue	(V-J1)	911.61	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		40,614.79
1.	State - Guaranteed Tax Base Aid	(V-L1)	7,501.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	33,113.59	
M.	**Subtotal of BASE Budget Revenue	(V-M)		98,633.90

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.80
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		22.80

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

14 Fergus

0272 King Colony Elem

Submit ID: 0272-11079842

01 General Fund

Adopted Budget	0001	98,633.90

Budget Uses

Expenditure Budget	0002	98,633.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	51,726.30
Quality Educator	3111	3,676.67
At Risk Student	3112	0.00
Indian Education For All	3113	221.67
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,270.64
Data For Achievement	3116	212.22
State - Guaranteed Tax Base Aid	3120	7,501.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	911.61
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	33,113.59		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	33,113.59
Total Estimated Revenues to Fund Adopted Budget			0004	98,633.90
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2025

14 Fergus

0272 King Colony Elem

Submit ID: 0272-11079842

10 Transportation Fund

Adopted Budget	0001	398.15

Budget Uses

Expenditure Budget	0002	398.15
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	398.15
Fund Balance for Budget	TFS48	398.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	398.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	398.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	60,000.00
District Mills	999	41.32
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Fergus

0272 King Colony Elem

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14 Retirement Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,003.83
Operating Reserve	0961	2,400.00
Unreserved Fund Balance Reappropriated	0970	4,603.83

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	7,396.17
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,083.67

Budget Uses

Expenditure Budget	0002	1,083.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	992.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	992.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	90.97
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,083.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.29

Budget Uses

Expenditure Budget	0002	0.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0272 King Colony Elem

Submit ID: 0272-11079842

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

Submit ID: 0272-11079842

0272 King Colony Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2025

09 Custer

0187 Kinsey Elem

Submit ID: 0187-84349606

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 67	N/A	3,146,314

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Nyoka Twitchell

(Signature) (Date)

Chairperson, School Trustees: Jennifer Muscha

(Signature) (Date)

County Superintendent: Carla Begger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

09 Custer

0187 Kinsey Elem

Submit ID: 0187-84349606

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	425,958.71	42,665.07	10%	10.02%	44,559.27	333,035.37	48,364.07	15.39
10 Transportation	75,000.00	0.00	20%	0.00%	3,890.71	30,345.92	40,763.37	12.96
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	55,000.00	11,000.00	20%	20.00%	15,640.72	39,359.28		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,862.77	0.00	N/A	0.00%	1,474.20	388.57	0.00	0.00
29 Flexibility	676.53	0.00	N/A	0.00%	676.53	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	558,498.01	53,665.07			66,241.43	403,129.14	89,127.44	28.35

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

09 Custer

0187 Kinsey Elem

Submit ID: 0187-84349606

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KINSEY K-8 67 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	215,047.14
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	16,528.50
D.	At Risk Student	(I-D)	1,068.39
E.	Indian Education For All	(I-E)	1,650.21
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,579.86
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,165.12
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,388.16
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,742.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	68
B.	BASE Budget Limit	(II-B)	408,985.80
C.	Maximum Budget Limit	(II-C)	508,798.05
D.	Over-BASE Levy As Submitted on Budget	(II-D)	4,673.48
E.	Adopted Budget	(II-E)	413,659.28

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	421,285.23
H.	Maximum Budget Limit	(II-H)	525,635.16
I.	Highest Budget Without a Vote	(II-I)	425,958.71
J.	Highest Budget	(II-J)	525,635.16
K.	Highest Voted Amount	(II-K)	99,676.45
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	425,958.71

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		42,595.87
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		69.20
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	69.20	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		44,559.27
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	44,559.27	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		87,224.34

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		425,958.71
	1. BASE Budget Limit	(V-A1)	421,285.23	
	2. Over-BASE Budget	(V-A2)	4,673.48	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		215,047.14
	1. Direct State Aid Paid By State	(V-B1)	215,047.14	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		16,528.50
D.	At Risk Student	(V-D)		1,068.39
E.	Indian Education For All	(V-E)		1,650.21
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,579.86
H.	Special Education Allowable Cost Payment	(V-H)		10,165.12
I.	Remaining Fund Balance Available	(V-I)		44,559.27
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,182.35
	1. Actual Non-Levy Revenue	(V-J1)	7,182.35	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		123,504.39
	1. State - Guaranteed Tax Base Aid	(V-L1)	79,813.80	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	43,690.59	
M.	**Subtotal of BASE Budget Revenue	(V-M)		421,285.23

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,673.48
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		4,673.48

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		13.90
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		1.49
	1. District Property Tax Levy Mills	(V-U1)	1.49	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		15.39

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

09 Custer

0187 Kinsey Elem

Submit ID: 0187-84349606

01 General Fund

Adopted Budget	0001	425,958.71

Budget Uses

Expenditure Budget	0002	425,958.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	44,559.27
Direct State Aid	3110	215,047.14
Quality Educator	3111	16,528.50
At Risk Student	3112	1,068.39
Indian Education For All	3113	1,650.21
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	10,165.12
Data For Achievement	3116	1,579.86
State - Guaranteed Tax Base Aid	3120	79,813.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,182.35
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	43,690.59		
Over-BASE Levy	1110(c)	4,673.48		
District Tax Levy			1110	48,364.07
Total Estimated Revenues to Fund Adopted Budget			0004	425,958.71
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,587.20
Contingency	0006	2,758.72
Over-Schedule	0011	44,654.08
Fund Balance for Budget	TFS48	3,890.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,890.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,172.96
State - On-Schedule Transportation Reimbursement	3210	15,172.96
District Tax Levy	1110	40,763.37
District Mills	999	12.96
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

09 Custer

0187 Kinsey Elem

Submit ID: 0187-84349606

14 Retirement Fund

Adopted Budget	0001	55,000.00

Budget Uses

Expenditure Budget	0002	55,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,640.72
Operating Reserve	0961	11,000.00
Unreserved Fund Balance Reappropriated	0970	15,640.72

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	39,359.28
Total Estimated Revenues to Fund Adopted Budget	0004	55,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,862.77

Budget Uses

Expenditure Budget	0002	1,862.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,474.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,474.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	388.57
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,862.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	676.53

Budget Uses

Expenditure Budget	0002	676.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	676.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	676.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	676.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

09 Custer

0187 Kinsey Elem

Submit ID: 0187-84349606

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

09 Custer

0173 Kircher Elem

Submit ID: 0173-65074348

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	67	N/A	3,419,992

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Montgomery

(Signature) (Date)

Chairperson, School Trustees: Pat Linger

(Signature) (Date)

County Superintendent: Carla Begger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

09 Custer

0173 Kircher Elem

Submit ID: 0173-65074348

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	493,642.41	50,295.10	10%	10.19%	1,401.28	343,210.06	149,031.07	43.57
10 Transportation	3,373.68	674.74	20%	20.00%	2,698.94	674.74	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	55,000.00	11,000.00	20%	20.00%	2,123.17	52,876.83		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,708.88	0.00	N/A	0.00%	1,317.55	391.33	0.00	0.00
29 Flexibility	9,351.37	0.00	N/A	0.00%	9,351.37	0.00	0.00	0.00
61 Building Reserve	42,916.16	0.00	N/A	0.00%	20,436.16	14,455.21	8,024.79	2.35
Total of All Funds	605,992.50	61,969.84			37,328.47	411,608.17	157,055.86	45.92

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

09 Custer

0173 Kircher Elem

Submit ID: 0173-65074348

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KIRCHER K-8 67

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	215,047.14
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	11,019.00
D.	At Risk Student	(I-D)	6,901.30
E.	Indian Education For All	(I-E)	1,650.21
F.	American Indian Achievement Gap	(I-F)	1,936.00
G.	Data For Achievement	(I-G)	1,579.86
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,641.61
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,546.98
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,785.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	68
B.	BASE Budget Limit	(II-B)	411,801.27
C.	Maximum Budget Limit	(II-C)	514,821.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	69,367.15
E.	Adopted Budget	(II-E)	481,168.42

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	87%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	424,275.26
H.	Maximum Budget Limit	(II-H)	527,161.85
I.	Highest Budget Without a Vote	(II-I)	493,642.41
J.	Highest Budget	(II-J)	527,161.85
K.	Highest Voted Amount	(II-K)	33,519.44
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	493,642.41

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		49,364.24
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		930.86
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	930.86	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,401.28
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,401.28	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		51,696.38

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		493,642.41
1.	BASE Budget Limit	(V-A1)	424,275.26	
2.	Over-BASE Budget	(V-A2)	69,367.15	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		215,047.14
1.	Direct State Aid Paid By State	(V-B1)	215,047.14	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		11,019.00
D.	At Risk Student	(V-D)		6,901.30
E.	Indian Education For All	(V-E)		1,650.21
F.	American Indian Achievement Gap	(V-F)		1,936.00
G.	Data For Achievement	(V-G)		1,579.86
H.	Special Education Allowable Cost Payment	(V-H)		10,641.61
I.	Remaining Fund Balance Available	(V-I)		1,401.28
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,282.29
1.	Actual Non-Levy Revenue	(V-J1)	6,282.29	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		167,816.57
1.	State - Guaranteed Tax Base Aid	(V-L1)	88,152.65	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	79,663.92	
M.	**Subtotal of BASE Budget Revenue	(V-M)		424,275.26

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		69,367.15
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		69,367.15

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.29
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		20.28
1.	District Property Tax Levy Mills	(V-U1)	20.28	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.57

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

09 Custer

0173 Kircher Elem

Submit ID: 0173-65074348

01 General Fund

Adopted Budget	0001	493,642.41

Budget Uses

Expenditure Budget	0002	493,642.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,401.28
Direct State Aid	3110	215,047.14
Quality Educator	3111	11,019.00
At Risk Student	3112	6,901.30
Indian Education For All	3113	1,650.21
American Indian Achievement Gap	3114	1,936.00
State Special Education Allowable Cost Payment to Districts	3115	10,641.61
Data For Achievement	3116	1,579.86
State - Guaranteed Tax Base Aid	3120	88,152.65

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,282.29
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	79,663.92		
Over-BASE Levy	1110(c)	69,367.15		
District Tax Levy			1110	149,031.07
Total Estimated Revenues to Fund Adopted Budget			0004	493,642.41
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,373.68

Budget Uses

Expenditure Budget	0002	3,373.68
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	3,036.32
Contingency	0006	303.63
Over-Schedule	0011	33.73
Fund Balance for Budget	TFS48	3,373.68
Operating Reserve	0961	674.74
Unreserved Fund Balance Reappropriated	0970	2,698.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	674.74
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,373.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	55,000.00

Budget Uses

Expenditure Budget	0002	55,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,123.17
Operating Reserve	0961	11,000.00
Unreserved Fund Balance Reappropriated	0970	2,123.17

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	52,876.83
Total Estimated Revenues to Fund Adopted Budget	0004	55,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

09 Custer

0173 Kircher Elem

Submit ID: 0173-65074348

28 Technology Fund

Adopted Budget	0001	1,708.88

Budget Uses

Expenditure Budget	0002	1,708.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,317.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,317.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	391.33
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,708.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
09 Custer

0173 Kircher Elem

Submit ID: 0173-65074348

29 Flexibility Fund

Adopted Budget	0001	9,351.37

Budget Uses

Expenditure Budget	0002	9,351.37
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,351.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,351.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,351.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

09 Custer

0173 Kircher Elem

Submit ID: 0173-65074348

61 Building Reserve Fund

Adopted Budget		0001	42,916.16

Budget Uses

Expenditure Budget		0002	42,916.16
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	20,436.16
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	20,436.16
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	14,455.21
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,024.79	
District Tax Levy		1110	8,024.79
District Mills		999	2.35
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.35
Total Estimated Revenues to Fund Adopted Budget		0004	42,916.16

Budget Report
FY 2025

08 Chouteau

0161 Knees Elem

Submit ID: 0161-29837764

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	10	N/A	1,123,561

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Vivian Charlson

(Signature) (Date)

Chairperson, School Trustees: Peter Wipf

(Signature) (Date)

County Superintendent: Rick Cook

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

08 Chouteau

0161 Knees Elem

Submit ID: 0161-29837764

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	130,775.08	13,095.42	10%	10.01%	360.90	74,784.19	55,629.99	49.51
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,000.00	3,000.00	20%	20.00%	4,152.30	10,847.70		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	799.50	0.00	N/A	0.00%	702.07	97.43	0.00	0.00
29 Flexibility	10,079.22	0.00	N/A	0.00%	10,079.22	0.00	0.00	0.00
61 Building Reserve	1,032.61	0.00	N/A	0.00%	1,032.61	0.00	0.00	0.00
Total of All Funds	157,686.41	16,095.42			16,327.10	85,729.32	55,629.99	49.51

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

08 Chouteau

0161 Knees Elem

Submit ID: 0161-29837764

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 KNEES K-8 10

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	54,544.73
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,673.00
D.	At Risk Student	(I-D)	1,419.40
E.	Indian Education For All	(I-E)	246.30
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	235.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,588.30
I.	State Special Education Related-Services Payment To Coop	(I-I)	529.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	482.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	92,341.20
C.	Maximum Budget Limit	(II-C)	114,161.79
D.	Over-BASE Levy As Submitted on Budget	(II-D)	25,714.66
E.	Adopted Budget	(II-E)	118,055.86

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	105,629.08
H.	Maximum Budget Limit	(II-H)	130,775.08
I.	Highest Budget Without a Vote	(II-I)	130,775.08
J.	Highest Budget	(II-J)	130,775.08
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	130,775.08

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		13,077.51
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		17.91
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	17.91	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		360.90
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	360.90	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		13,456.32

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		130,775.08
1.	BASE Budget Limit	(V-A1)	105,629.08	
2.	Over-BASE Budget	(V-A2)	25,146.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		54,544.73
1.	Direct State Aid Paid By State	(V-B1)	54,544.73	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,673.00
D.	At Risk Student	(V-D)		1,419.40
E.	Indian Education For All	(V-E)		246.30
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		235.80
H.	Special Education Allowable Cost Payment	(V-H)		1,588.30
I.	Remaining Fund Balance Available	(V-I)		360.90
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		43,560.65
1.	State - Guaranteed Tax Base Aid	(V-L1)	13,076.66	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	30,483.99	
M.	**Subtotal of BASE Budget Revenue	(V-M)		105,629.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		25,146.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		25,146.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.13
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		22.38
1.	District Property Tax Levy Mills	(V-U1)	22.38	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.51

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

08 Chouteau

0161 Knees Elem

Submit ID: 0161-29837764

01 General Fund

Adopted Budget	0001	130,775.08

Budget Uses

Expenditure Budget	0002	130,775.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	360.90
Direct State Aid	3110	54,544.73
Quality Educator	3111	3,673.00
At Risk Student	3112	1,419.40
Indian Education For All	3113	246.30
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,588.30
Data For Achievement	3116	235.80
State - Guaranteed Tax Base Aid	3120	13,076.66

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	30,483.99	
Over-BASE Levy	1110(c)	25,146.00	
District Tax Levy		1110	55,629.99
Total Estimated Revenues to Fund Adopted Budget		0004	130,775.08
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,152.30
Operating Reserve	0961	3,000.00
Unreserved Fund Balance Reappropriated	0970	4,152.30

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	10,847.70
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	799.50

Budget Uses

Expenditure Budget	0002	799.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	702.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	702.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	97.43
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	799.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

08 Chouteau

0161 Knees Elem

Submit ID: 0161-29837764

29 Flexibility Fund

Adopted Budget	0001	10,079.22

Budget Uses

Expenditure Budget	0002	10,079.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,079.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,079.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,079.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	1,032.61

Budget Uses

Expenditure Budget	0002	1,032.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,032.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,032.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,032.61

Budget Report
FY 2025

42 Richland

0768 Lambert Elem

Submit ID: 0768-60854649

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 80	N/A	6,339,196

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sammie Nelson

(Signature) (Date)

Chairperson, School Trustees: Lacey Mullin

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

42 Richland

0768 Lambert Elem

Submit ID: 0768-60854649

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	838,545.60	83,854.56	10%	10.00%	99,830.32	738,715.28	0.00	0.00
10 Transportation	215,000.00	43,000.00	20%	20.00%	28,629.94	186,370.06	0.00	0.00
11 Bus Depreciation Reserve	313,825.18	0.00	N/A	0.00%	306,325.18	7,500.00	0.00	0.00
13 Tuition	33,972.46		N/A		33,172.46	800.00	0.00	0.00
14 Retirement	210,000.00	42,000.00	20%	20.00%	50,790.09	159,209.91		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	195,100.44	0.00	N/A	0.00%	189,513.54	5,586.90	0.00	0.00
29 Flexibility	1,066,781.49	0.00	N/A	0.00%	1,041,781.49	25,000.00	0.00	0.00
61 Building Reserve	2,241,961.01	0.00	N/A	0.00%	2,191,961.01	50,000.00	0.00	0.00
Total of All Funds	5,115,186.18	168,854.56			3,942,004.03	1,173,182.15	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

42 Richland

0768 Lambert Elem

Submit ID: 0768-60854649

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAMBERT K-6	62 *
M1	LAMBERT 7-8	18 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	318,630.67
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	41,402.06
D.	At Risk Student	(I-D)	1,808.68
E.	Indian Education For All	(I-E)	1,970.40
F.	American Indian Achievement Gap	(I-F)	484.00
G.	Data For Achievement	(I-G)	1,886.40
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,071.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,023.44
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,717.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	85
B.	BASE Budget Limit	(II-B)	648,332.73
C.	Maximum Budget Limit	(II-C)	802,913.15
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	835,993.66

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	636,316.67
H.	Maximum Budget Limit	(II-H)	784,513.81
I.	Highest Budget Without a Vote	(II-I)	838,545.60
J.	Highest Budget	(II-J)	838,545.60
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	838,545.60

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		83,854.56
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		99,830.32
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	99,830.32	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		183,684.88

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		838,545.60
1.	BASE Budget Limit	(V-A1)	636,316.67	
2.	Over-BASE Budget	(V-A2)	202,228.93	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		318,630.67
1.	Direct State Aid Paid By State	(V-B1)	318,630.67	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		41,402.06
D.	At Risk Student	(V-D)		1,808.68
E.	Indian Education For All	(V-E)		1,970.40
F.	American Indian Achievement Gap	(V-F)		484.00
G.	Data For Achievement	(V-G)		1,886.40
H.	Special Education Allowable Cost Payment	(V-H)		12,071.08
I.	Remaining Fund Balance Available	(V-I)		99,830.32
J.	Non-Levy Revenue and Funding Sources	(V-J)		158,233.06
1.	Actual Non-Levy Revenue	(V-J1)	14,852.42	
2.	Anticipated Non-Levy Revenue	(V-J2)	143,380.64	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		636,316.67

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		202,228.93
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	202,228.93	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		202,228.93

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

42 Richland

0768 Lambert Elem

Submit ID: 0768-60854649

01 General Fund

Adopted Budget	0001	838,545.60

Budget Uses

Expenditure Budget	0002	838,545.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	99,830.32
Direct State Aid	3110	318,630.67
Quality Educator	3111	41,402.06
At Risk Student	3112	1,808.68
Indian Education For All	3113	1,970.40
American Indian Achievement Gap	3114	484.00
State Special Education Allowable Cost Payment to Districts	3115	12,071.08
Data For Achievement	3116	1,886.40
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	14,583.67
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	268.75
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	143,380.64
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	202,228.93
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	838,545.60
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	215,000.00

Budget Uses

Expenditure Budget	0002	215,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	37,192.50
Contingency	0006	3,719.25
Over-Schedule	0011	174,088.25
Fund Balance for Budget	TFS48	71,629.94
Operating Reserve	0961	43,000.00
Unreserved Fund Balance Reappropriated	0970	28,629.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	142,458.31
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,455.87
State - On-Schedule Transportation Reimbursement	3210	20,455.88
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	215,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	313,825.18

Budget Uses

Expenditure Budget	0002	313,825.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	306,325.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	306,325.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	313,825.18

Budget Report
FY 2025
42 Richland
0768 Lambert Elem

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13 Tuition Fund

Adopted Budget	0001	33,972.46

Budget Uses

Expenditure Budget	0002	33,972.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,172.46
Unreserved Fund Balance Reappropriated	0970	33,172.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	800.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	33,972.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
42 Richland

0768 Lambert Elem

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14 Retirement Fund

Adopted Budget	0001	210,000.00

Budget Uses

Expenditure Budget	0002	210,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	92,790.09
Operating Reserve	0961	42,000.00
Unreserved Fund Balance Reappropriated	0970	50,790.09

Estimated Funding Sources

Interest Earnings	1510	3,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	155,709.91
Total Estimated Revenues to Fund Adopted Budget	0004	210,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
42 Richland

0768 Lambert Elem

Submit ID: 0768-60854649

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	195,100.44

Budget Uses

Expenditure Budget	0002	195,100.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	189,513.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	189,513.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	586.90
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	195,100.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

42 Richland

0768 Lambert Elem

Submit ID: 0768-60854649

29 Flexibility Fund

Adopted Budget	0001	1,066,781.49

Budget Uses

Expenditure Budget	0002	1,066,781.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,041,781.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,041,781.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	25,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,066,781.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

42 Richland

0768 Lambert Elem

Submit ID: 0768-60854649

61 Building Reserve Fund

Adopted Budget		0001	2,241,961.01

Budget Uses

Expenditure Budget		0002	2,241,961.01
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,191,961.01
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,191,961.01
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	50,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	2,241,961.01

Budget Report
FY 2025

42 Richland

0769 Lambert H S

Submit ID: 0769-31858568

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	43	5,447,547

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sammie Nelson

(Signature) (Date)

Chairperson, School Trustees: Lacey Mullin

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

42 Richland

0769 Lambert H S

Submit ID: 0769-31858568

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	772,113.32	77,211.33	10%	10.00%	64,029.31	708,084.01	0.00	0.00
10 Transportation	215,000.00	43,000.00	20%	20.00%	28,629.87	186,370.13	0.00	0.00
11 Bus Depreciation Reserve	313,825.19	0.00	N/A	0.00%	306,325.19	7,500.00	0.00	0.00
13 Tuition	1,094.22		N/A		1,069.22	25.00	0.00	0.00
14 Retirement	177,500.00	35,500.00	20%	20.00%	55,269.60	122,230.40		
17 Adult Education	22,513.93	0.00	35%	0.00%	22,013.93	500.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	215,069.97	0.00	N/A	0.00%	209,519.77	5,550.20	0.00	0.00
29 Flexibility	1,777,578.64	0.00	N/A	0.00%	1,737,578.64	40,000.00	0.00	0.00
61 Building Reserve	2,292,248.75	0.00	N/A	0.00%	2,242,248.75	50,000.00	0.00	0.00
Total of All Funds	5,786,944.02	155,711.33			4,666,684.28	1,120,259.74	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

42 Richland

0769 Lambert H S

Submit ID: 0769-31858568

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LAMBERT HS 9-12 43 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	313,150.54
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,875.44
D.	At Risk Student	(I-D)	895.60
E.	Indian Education For All	(I-E)	1,059.09
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,013.94
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,670.86
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,223.48
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,894.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	45
B.	BASE Budget Limit	(II-B)	597,544.81
C.	Maximum Budget Limit	(II-C)	742,918.69
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	766,965.01

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	82%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	596,521.07
H.	Maximum Budget Limit	(II-H)	740,368.79
I.	Highest Budget Without a Vote	(II-I)	772,113.32
J.	Highest Budget	(II-J)	772,113.32
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	772,113.32

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		77,211.33
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		64,029.31
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	64,029.31	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		141,240.64

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		772,113.32
1.	BASE Budget Limit	(V-A1)	596,521.07	
2.	Over-BASE Budget	(V-A2)	175,592.25	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		313,150.54
1.	Direct State Aid Paid By State	(V-B1)	313,150.54	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,875.44
D.	At Risk Student	(V-D)		895.60
E.	Indian Education For All	(V-E)		1,059.09
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,013.94
H.	Special Education Allowable Cost Payment	(V-H)		6,670.86
I.	Remaining Fund Balance Available	(V-I)		64,029.31
J.	Non-Levy Revenue and Funding Sources	(V-J)		193,561.31
1.	Actual Non-Levy Revenue	(V-J1)	12,561.31	
2.	Anticipated Non-Levy Revenue	(V-J2)	181,000.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		596,521.07

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		6,735.02
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		168,857.23
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	168,857.23	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		175,592.25

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

42 Richland

0769 Lambert H S

Submit ID: 0769-31858568

01 General Fund

Adopted Budget	0001	772,113.32

Budget Uses

Expenditure Budget	0002	772,113.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	64,029.31
Direct State Aid	3110	313,150.54
Quality Educator	3111	22,875.44
At Risk Student	3112	895.60
Indian Education For All	3113	1,059.09
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	6,670.86
Data For Achievement	3116	1,013.94
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	12,292.55
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	268.76
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	181,000.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	168,857.23
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	772,113.32
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	215,000.00

Budget Uses

Expenditure Budget	0002	215,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	37,192.50
Contingency	0006	3,719.25
Over-Schedule	0011	174,088.25
Fund Balance for Budget	TFS48	71,629.87
Operating Reserve	0961	43,000.00
Unreserved Fund Balance Reappropriated	0970	28,629.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	142,458.38
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,455.87
State - On-Schedule Transportation Reimbursement	3210	20,455.88
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	215,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	313,825.19

Budget Uses

Expenditure Budget	0002	313,825.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	306,325.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	306,325.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	313,825.19

Budget Report
FY 2025

42 Richland

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Submit ID: 0769-31858568

13 Tuition Fund

Adopted Budget	0001	1,094.22

Budget Uses

Expenditure Budget	0002	1,094.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,069.22
Unreserved Fund Balance Reappropriated	0970	1,069.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	25.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,094.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	177,500.00

Budget Uses

Expenditure Budget	0002	177,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	90,769.60
Operating Reserve	0961	35,500.00
Unreserved Fund Balance Reappropriated	0970	55,269.60

Estimated Funding Sources

Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	119,230.40
Total Estimated Revenues to Fund Adopted Budget	0004	177,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	22,513.93

Budget Uses

Expenditure Budget	0002	22,513.93
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,013.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,013.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,513.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	215,069.97

Budget Uses

Expenditure Budget	0002	215,069.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	209,519.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	209,519.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	550.20
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	215,069.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

42 Richland

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29 Flexibility Fund

Adopted Budget	0001	1,777,578.64

Budget Uses

Expenditure Budget	0002	1,777,578.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,737,578.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,737,578.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	40,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,777,578.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

42 Richland

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Submit ID: 0769-31858568

61 Building Reserve Fund

Adopted Budget		0001	2,292,248.75

Budget Uses

Expenditure Budget		0002	2,292,248.75
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,242,248.75
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,242,248.75
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	50,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	2,292,248.75

Budget Report
FY 2025

44 Rosebud

0792 Lame Deer Elem

Submit ID: 0792-41357362

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	411	N/A	170,676

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lillian Big Man

(Signature) (Date)

Chairperson, School Trustees: Melissa Fisher

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

44 Rosebud

0792 Lame Deer Elem

Submit ID: 0792-41357362

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,730,967.89	273,096.79	10%	10.00%	30,496.25	2,696,731.28	3,740.36	23.07
10 Transportation	156,514.79	463.81	20%	0.30%	0.00	71,662.66	84,852.13	497.15
11 Bus Depreciation Reserve	16,380.00	0.00	N/A	0.00%	0.00	0.00	16,380.00	95.97
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	480,000.00	96,000.00	20%	20.00%	70,929.98	409,070.02		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,182.61	0.00	N/A	0.00%	2,663.72	2,518.89	0.00	0.00
29 Flexibility	27.27	0.00	N/A	0.00%	27.27	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	3,389,072.56	369,560.60			104,117.22	3,179,982.85	104,972.49	616.19

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

44 Rosebud

0792 Lame Deer Elem

Submit ID: 0792-41357362

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAME DEER K-6	319
M1	LAME DEER 7-8	92

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,307,647.01
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	105,231.45
D.	At Risk Student	(I-D)	45,751.83
E.	Indian Education For All	(I-E)	10,122.93
F.	American Indian Achievement Gap	(I-F)	98,010.00
G.	Data For Achievement	(I-G)	9,691.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	87,037.47
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	43,229.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	401
B.	BASE Budget Limit	(II-B)	2,581,567.25
C.	Maximum Budget Limit	(II-C)	3,187,904.52
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,581,567.25

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,730,967.89
H.	Maximum Budget Limit	(II-H)	3,368,267.33
I.	Highest Budget Without a Vote	(II-I)	2,730,967.89
J.	Highest Budget	(II-J)	3,368,267.33
K.	Highest Voted Amount	(II-K)	637,299.44
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,730,967.89

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		273,096.79
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		30,496.25
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	30,496.25	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		303,593.04

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,730,967.89
1.	BASE Budget Limit	(V-A1)	2,730,967.89	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,307,647.01
1.	Direct State Aid Paid By State	(V-B1)	1,307,647.01	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		105,231.45
D.	At Risk Student	(V-D)		45,751.83
E.	Indian Education For All	(V-E)		10,122.93
F.	American Indian Achievement Gap	(V-F)		98,010.00
G.	Data For Achievement	(V-G)		9,691.38
H.	Special Education Allowable Cost Payment	(V-H)		87,037.47
I.	Remaining Fund Balance Available	(V-I)		30,496.25
J.	Non-Levy Revenue and Funding Sources	(V-J)		35,946.18
1.	Actual Non-Levy Revenue	(V-J1)	35,946.18	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,001,033.39
1.	State - Guaranteed Tax Base Aid	(V-L1)	997,293.03	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	3,740.36	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,730,967.89

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.07
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.07

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

44 Rosebud

0792 Lame Deer Elem

Submit ID: 0792-41357362

01 General Fund

Adopted Budget	0001	2,730,967.89

Budget Uses

Expenditure Budget	0002	2,730,967.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	30,496.25
Direct State Aid	3110	1,307,647.01
Quality Educator	3111	105,231.45
At Risk Student	3112	45,751.83
Indian Education For All	3113	10,122.93
American Indian Achievement Gap	3114	98,010.00
State Special Education Allowable Cost Payment to Districts	3115	87,037.47
Data For Achievement	3116	9,691.38
State - Guaranteed Tax Base Aid	3120	997,293.03

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	20,987.04
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	14,959.14
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	3,740.36		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	3,740.36
Total Estimated Revenues to Fund Adopted Budget			0004	2,730,967.89
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	156,514.79

Budget Uses

Expenditure Budget	0002	156,514.79
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	65,147.87
Contingency	0006	6,514.79
Over-Schedule	0011	84,852.13
Fund Balance for Budget	TFS48	463.81
Operating Reserve	0961	463.81
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	35,831.33
State - On-Schedule Transportation Reimbursement	3210	35,831.33
District Tax Levy	1110	84,852.13
District Mills	999	497.15
Total Estimated Revenues to Fund Adopted Budget	0004	156,514.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	16,380.00

Budget Uses

Expenditure Budget	0002	16,380.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	16,380.00
District Mills	999	95.97
Total Estimated Revenues to Fund Adopted Budget	0004	16,380.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 IC CE, STOCK #7043	2024	81,900.00	0.00	16,380.00	16,380.00
Total					16,380.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	480,000.00

Budget Uses

Expenditure Budget	0002	480,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	166,929.98
Operating Reserve	0961	96,000.00
Unreserved Fund Balance Reappropriated	0970	70,929.98

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	409,070.02
Total Estimated Revenues to Fund Adopted Budget	0004	480,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,182.61

Budget Uses

Expenditure Budget	0002	5,182.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,663.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,663.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,518.89
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,182.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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Submit ID: 0792-41357362

29 Flexibility Fund

Adopted Budget	0001	27.27

Budget Uses

Expenditure Budget	0002	27.27
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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0792 Lame Deer Elem

Submit ID: 0792-41357362

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-91501964

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	200	1,509,213

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 44 Rosebud	N/A	188	1,194,149
Non-located - 02 Big Horn	N/A	12	315,064

The final budget is approved as set forth in this document.

Certification

District Clerk: Lillian Big Man

(Signature) (Date)

Chairperson, School Trustees: Melissa Fisher

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-91501964

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,773,318.02	126,222.10	10%	7.12%	0.00	1,752,014.22	21,303.80	14.24
10 Transportation	346,583.30	1,035.49	20%	0.30%	0.00	72,416.50	274,166.80	181.66
11 Bus Depreciation Reserve	16,380.00	0.00	N/A	0.00%	0.00	0.00	16,380.00	10.85
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	360,000.00	72,000.00	20%	20.00%	150,288.05	209,711.95		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,293.59	0.00	N/A	0.00%	4,657.98	1,635.61	0.00	0.00
29 Flexibility	6.71	0.00	N/A	0.00%	6.71	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	2,502,581.62	199,257.59			154,952.74	2,035,778.28	311,850.60	206.75

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

44 Rosebud

Submit ID: 1230-91501964

1230 Lame Deer H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LAME DEER HS 9-12 200

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	875,600.14
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	58,400.70
D.	At Risk Student	(I-D)	31,720.12
E.	Indian Education For All	(I-E)	4,926.00
F.	American Indian Achievement Gap	(I-F)	47,190.00
G.	Data For Achievement	(I-G)	4,716.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	42,354.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	48,121.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	182
B.	BASE Budget Limit	(II-B)	1,572,718.12
C.	Maximum Budget Limit	(II-C)	1,946,239.21
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,572,718.12

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,773,318.02
H.	Maximum Budget Limit	(II-H)	2,179,909.32
I.	Highest Budget Without a Vote	(II-I)	1,773,318.02
J.	Highest Budget	(II-J)	2,179,909.32
K.	Highest Voted Amount	(II-K)	406,591.30
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,773,318.02

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		126,222.10
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		126,222.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,773,318.02
1.	BASE Budget Limit	(V-A1)	1,773,318.02	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		875,600.14
1.	Direct State Aid Paid By State	(V-B1)	875,600.14	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		58,400.70
D.	At Risk Student	(V-D)		31,720.12
E.	Indian Education For All	(V-E)		4,926.00
F.	American Indian Achievement Gap	(V-F)		47,190.00
G.	Data For Achievement	(V-G)		4,716.00
H.	Special Education Allowable Cost Payment	(V-H)		42,354.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,864.22
1.	Actual Non-Levy Revenue	(V-J1)	1,864.22	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		706,546.84
1.	State - Guaranteed Tax Base Aid	(V-L1)	685,243.04	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	21,303.80	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,773,318.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.24
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		14.24

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

44 Rosebud

1230 Lame Deer H S

Submit ID: 1230-91501964

01 General Fund

Adopted Budget	0001	1,773,318.02

Budget Uses

Expenditure Budget	0002	1,773,318.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	875,600.14
Quality Educator	3111	58,400.70
At Risk Student	3112	31,720.12
Indian Education For All	3113	4,926.00
American Indian Achievement Gap	3114	47,190.00
State Special Education Allowable Cost Payment to Districts	3115	42,354.00
Data For Achievement	3116	4,716.00
State - Guaranteed Tax Base Aid	3120	685,243.04

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,612.47
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	251.75
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	21,303.80		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	21,303.80
Total Estimated Revenues to Fund Adopted Budget			0004	1,773,318.02
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	346,583.30

Budget Uses

Expenditure Budget	0002	346,583.30
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	65,833.20
Contingency	0006	6,583.30
Over-Schedule	0011	274,166.80
Fund Balance for Budget	TFS48	1,035.49
Operating Reserve	0961	1,035.49
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	36,208.25
State - On-Schedule Transportation Reimbursement	3210	36,208.25
District Tax Levy	1110	274,166.80
District Mills	999	181.66
Total Estimated Revenues to Fund Adopted Budget	0004	346,583.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	16,380.00

Budget Uses

Expenditure Budget	0002	16,380.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	16,380.00
District Mills	999	10.85
Total Estimated Revenues to Fund Adopted Budget	0004	16,380.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 IC CE, STOCK# 7044	2024	81,900.00	0.00	16,380.00	16,380.00
Total					16,380.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	360,000.00

Budget Uses

Expenditure Budget	0002	360,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	222,288.05
Operating Reserve	0961	72,000.00
Unreserved Fund Balance Reappropriated	0970	150,288.05

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	209,711.95
Total Estimated Revenues to Fund Adopted Budget	0004	360,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,293.59

Budget Uses

Expenditure Budget	0002	6,293.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,657.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,657.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,635.61
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,293.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6.71

Budget Uses

Expenditure Budget	0002	6.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

16 Gallatin

0367 LaMotte Elem

Submit ID: 0367-05195710

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 59	N/A	6,396,763

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Leah Nusse

(Signature) (Date)

Chairperson, School Trustees: Marci Torres

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

16 Gallatin

0367 LaMotte Elem

Submit ID: 0367-05195710

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	633,319.75	64,041.07	10%	10.11%	0.00	375,498.92	257,820.83	40.30
10 Transportation	12,500.00	2,500.00	20%	20.00%	616.33	7,775.08	4,108.59	0.64
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	18,300.00		N/A		18,189.76	110.24	0.00	0.00
14 Retirement	115,000.00	23,000.00	20%	20.00%	33,346.33	81,653.67		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	24,795.63	0.00	N/A	0.00%	9,322.64	472.99	15,000.00	2.34
29 Flexibility	22,904.44	0.00	N/A	0.00%	22,904.44	0.00	0.00	0.00
61 Building Reserve	99,492.04	0.00	N/A	0.00%	77,122.04	9,893.60	12,476.40	1.95
Total of All Funds	926,311.86	89,541.07			161,501.54	475,404.50	289,405.82	45.23

50 Debt Service **Tax Jurisdiction**								
SD43	121,050.00	0.00	20-9-438	0.00%	0.00	0.00	121,050.00	18.92

Budget Report
FY 2025

16 Gallatin

0367 LaMotte Elem

Submit ID: 0367-05195710

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAMOTTE K-6	46 *
M1	LAMOTTE 7-8	13 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	255,568.68
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	39,403.94
D.	At Risk Student	(I-D)	631.75
E.	Indian Education For All	(I-E)	1,453.17
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	1,391.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,055.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,541.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,966.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	67
B.	BASE Budget Limit	(II-B)	539,207.05
C.	Maximum Budget Limit	(II-C)	667,352.27
D.	Over-BASE Levy As Submitted on Budget	(II-D)	120,510.55
E.	Adopted Budget	(II-E)	674,086.88

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	512,809.20
H.	Maximum Budget Limit	(II-H)	633,515.30
I.	Highest Budget Without a Vote	(II-I)	633,319.75
J.	Highest Budget	(II-J)	679,427.56
K.	Highest Voted Amount	(II-K)	46,107.81
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	633,319.75

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		63,331.98
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		709.09
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	709.09	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		64,041.07

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		633,319.75
1.	BASE Budget Limit	(V-A1)	512,809.20	
2.	Over-BASE Budget	(V-A2)	120,510.55	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		255,568.68
1.	Direct State Aid Paid By State	(V-B1)	255,568.68	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		39,403.94
D.	At Risk Student	(V-D)		631.75
E.	Indian Education For All	(V-E)		1,453.17
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		1,391.22
H.	Special Education Allowable Cost Payment	(V-H)		8,055.05
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,102.75
1.	Actual Non-Levy Revenue	(V-J1)	5,102.75	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		200,960.64
1.	State - Guaranteed Tax Base Aid	(V-L1)	63,650.36	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	137,310.28	
M.	**Subtotal of BASE Budget Revenue	(V-M)		512,809.20

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		120,510.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		120,510.55

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.46
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		18.84
1.	District Property Tax Levy Mills	(V-U1)	18.84	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		40.30

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

16 Gallatin

0367 LaMotte Elem

Submit ID: 0367-05195710

01 General Fund

Adopted Budget	0001	633,319.75

Budget Uses

Expenditure Budget	0002	633,319.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	255,568.68
Quality Educator	3111	39,403.94
At Risk Student	3112	631.75
Indian Education For All	3113	1,453.17
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	8,055.05
Data For Achievement	3116	1,391.22
State - Guaranteed Tax Base Aid	3120	63,650.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,102.75
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	137,310.28		
Over-BASE Levy	1110(c)	120,510.55		
District Tax Levy			1110	257,820.83
Total Estimated Revenues to Fund Adopted Budget			0004	633,319.75
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	12,500.00

Budget Uses

Expenditure Budget	0002	12,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	7,068.25
Contingency	0006	706.83
Over-Schedule	0011	4,724.92
Fund Balance for Budget	TFS48	3,116.33
Operating Reserve	0961	2,500.00
Unreserved Fund Balance Reappropriated	0970	616.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,887.54
State - On-Schedule Transportation Reimbursement	3210	3,887.54
District Tax Levy	1110	4,108.59
District Mills	999	0.64
Total Estimated Revenues to Fund Adopted Budget	0004	12,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	18,300.00

Budget Uses

Expenditure Budget	0002	18,300.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,189.76
Unreserved Fund Balance Reappropriated	0970	18,189.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	110.24
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
16 Gallatin

0367 LaMotte Elem

Submit ID: 0367-05195710

14 Retirement Fund

Adopted Budget	0001	115,000.00

Budget Uses

Expenditure Budget	0002	115,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,346.33
Operating Reserve	0961	23,000.00
Unreserved Fund Balance Reappropriated	0970	33,346.33

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	81,653.67
Total Estimated Revenues to Fund Adopted Budget	0004	115,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	24,795.63

Budget Uses

Expenditure Budget	0002	24,795.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,322.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,322.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	472.99
District Tax Levy	1110	15,000.00
District Mills	999	2.34
Total Estimated Revenues to Fund Adopted Budget	0004	24,795.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	22,904.44

Budget Uses

Expenditure Budget	0002	22,904.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,904.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,904.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,904.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

16 Gallatin

0367 LaMotte Elem

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50 Debt Service Fund

SD43

Taxable Value		6,396,763.00
Adopted Budget	0001	121,050.00

Budget Uses

Expenditure Budget	0002	121,050.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-5,820.22
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	121,050.00
Jurisdiction Mills	999	18.92
Total Estimated Revenues to Fund Adopted Budget	0004	121,050.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	02/10/2022	06/30/2042	1,800,000.00	1,615,000.00	70,000.00	50,550.00	500.00
Total Bond Requirements							121,050.00
Total Debt Service Requirements						0002	121,050.00

61 Building Reserve Fund

Adopted Budget		0001	99,492.04

Budget Uses

Expenditure Budget		0002	99,492.04
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	77,122.04
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	77,122.04
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	9,893.60
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,476.40	
District Tax Levy		1110	12,476.40
District Mills		999	1.95
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.95
Total Estimated Revenues to Fund Adopted Budget		0004	99,492.04

Budget Report
FY 2025

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-37578172

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,278	N/A	61,396,325

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 56 Yellowstone	1,252	N/A	60,305,652
Non-located - 05 Carbon	26	N/A	1,090,673

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Jones

(Signature) (Date)

Chairperson, School Trustees: Brittani Hunter

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-37578172

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	9,265,921.34	928,481.83	10%	10.02%	5,672.92	6,424,307.92	2,835,940.50	46.20
10 Transportation	711,691.00	142,338.20	20%	20.00%	222,173.85	130,030.20	359,486.95	5.86
11 Bus Depreciation Reserve	985,935.78	0.00	N/A	0.00%	807,819.89	0.00	178,115.89	2.90
13 Tuition	463,933.00		N/A		53,465.84	0.00	410,467.16	6.69
14 Retirement	1,338,069.00	267,613.80	20%	20.00%	294,174.41	1,043,894.59		
17 Adult Education	39,619.00	13,866.65	35%	35.00%	61,598.48	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	366,446.84	0.00	N/A	0.00%	319,211.27	7,235.57	40,000.00	0.65
29 Flexibility	4,113.58	0.00	N/A	0.00%	4,113.58	0.00	0.00	0.00
61 Building Reserve	1,155,969.76	0.00	N/A	0.00%	997,419.76	33,550.00	125,000.00	2.04
Total of All Funds	14,331,699.30	1,352,300.48			2,765,650.00	7,639,018.28	3,949,010.50	64.34

50 Debt Service **Tax Jurisdiction**								
7-70	4,715,450.00	0.00	20-9-438	0.00%	96,067.45	0.00	4,619,382.55	75.24

Budget Report
FY 2025

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-37578172

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAUREL K-6	986 *
M1	LAUREL 7-8	292 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,898,130.56
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	399,548.94
D.	At Risk Student	(I-D)	34,162.55
E.	Indian Education For All	(I-E)	31,477.14
F.	American Indian Achievement Gap	(I-F)	12,100.00
G.	Data For Achievement	(I-G)	30,135.24
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	257,724.09
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	74,114.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,305
B.	BASE Budget Limit	(II-B)	7,793,459.40
C.	Maximum Budget Limit	(II-C)	9,683,372.44
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,421,163.74
E.	Adopted Budget	(II-E)	9,230,623.14

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	7,844,757.60
H.	Maximum Budget Limit	(II-H)	9,743,522.05
I.	Highest Budget Without a Vote	(II-I)	9,265,921.34
J.	Highest Budget	(II-J)	9,743,522.05
K.	Highest Voted Amount	(II-K)	477,600.71
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	9,265,921.34

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		926,592.13
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,889.70
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,889.70	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,672.92
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	5,672.92	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		934,154.75

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		9,265,921.34
1.	BASE Budget Limit	(V-A1)	7,844,757.60	
2.	Over-BASE Budget	(V-A2)	1,421,163.74	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,898,130.56
1.	Direct State Aid Paid By State	(V-B1)	3,898,130.56	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		399,548.94
D.	At Risk Student	(V-D)		34,162.55
E.	Indian Education For All	(V-E)		31,477.14
F.	American Indian Achievement Gap	(V-F)		12,100.00
G.	Data For Achievement	(V-G)		30,135.24
H.	Special Education Allowable Cost Payment	(V-H)		257,724.09
I.	Remaining Fund Balance Available	(V-I)		5,672.92
J.	Non-Levy Revenue and Funding Sources	(V-J)		52,701.70
1.	Actual Non-Levy Revenue	(V-J1)	52,701.70	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,123,104.46
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,708,327.70	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,414,776.76	
M.	**Subtotal of BASE Budget Revenue	(V-M)		7,844,757.60

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,421,163.74
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,421,163.74

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.05
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		23.15
1.	District Property Tax Levy Mills	(V-U1)	23.15	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.20

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-37578172

01 General Fund

Adopted Budget	0001	9,265,921.34

Budget Uses

Expenditure Budget	0002	9,265,921.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,672.92
Direct State Aid	3110	3,898,130.56
Quality Educator	3111	399,548.94
At Risk Student	3112	34,162.55
Indian Education For All	3113	31,477.14
American Indian Achievement Gap	3114	12,100.00
State Special Education Allowable Cost Payment to Districts	3115	257,724.09
Data For Achievement	3116	30,135.24
State - Guaranteed Tax Base Aid	3120	1,708,327.70

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	52,701.70
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,414,776.76		
Over-BASE Levy	1110(c)	1,421,163.74		
District Tax Levy			1110	2,835,940.50
Total Estimated Revenues to Fund Adopted Budget			0004	9,265,921.34
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	711,691.00

Budget Uses

Expenditure Budget	0002	711,691.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	105,482.00
Contingency	0006	10,548.20
Over-Schedule	0011	595,660.80
Fund Balance for Budget	TFS48	364,512.05
Operating Reserve	0961	142,338.20
Unreserved Fund Balance Reappropriated	0970	222,173.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	14,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	58,015.10
State - On-Schedule Transportation Reimbursement	3210	58,015.10
District Tax Levy	1110	359,486.95
District Mills	999	5.86
Total Estimated Revenues to Fund Adopted Budget	0004	711,691.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	985,935.78

Budget Uses

Expenditure Budget	0002	985,935.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	807,819.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	807,819.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	178,115.89
District Mills	999	2.90
Total Estimated Revenues to Fund Adopted Budget	0004	985,935.78

Budget Report
FY 2025

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-37578172

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Expedition Class E (1)	2024	36,722.00	0.00	7,344.40	7,344.40
Expedition Class E (2)	2024	47,615.00	0.00	9,523.00	9,523.00
Ford Transit	2024	41,157.00	0.00	8,231.40	8,231.40
2018 MCI	2023	257,455.00	51,491.00	51,491.00	51,491.00
Bus #20	2023	86,625.00	17,325.00	17,325.00	17,325.00
Bus #21	2022	78,362.00	31,344.80	15,672.40	15,672.40
Bus #22	2022	98,683.00	39,473.20	19,736.60	19,736.60
BUS #19	2020	93,952.32	75,161.84	18,790.46	18,790.46
BUS #18 2019 International	2019	83,870.63	83,870.65	16,774.13	16,774.13
Bus #17 2018 Bluebird	2018	132,275.00	185,185.00	26,455.00	13,227.50
Bus #16 2017 Bluebird	2016	92,333.33	138,500.00	N/A	NA
Bus #14 2015 Bluebird	2015	64,500.00	96,750.00	N/A	NA
Bus #15 2016 Bluebird	2015	87,200.00	130,800.00	N/A	NA
IRON HORSE 2008 MCI COACH	2015	185,456.00	278,184.00	N/A	NA
BUS #11	2013	83,500.00	125,250.00	N/A	NA
TRAIN	2012	104,066.89	156,100.34	N/A	NA
BUS #10	2010	63,405.34	95,108.01	N/A	NA
BUS #9	2010	76,882.00	115,323.00	N/A	NA
Bus #8	2009	75,993.00	113,989.50	N/A	NA
Bus #7	2008	76,960.00	115,440.00	N/A	NA
BUS #6	2006	70,134.00	105,201.00	N/A	NA
BUS 5	2005	63,015.00	94,522.50	N/A	NA
Bus #4	2004	61,692.00	92,538.00	N/A	NA
Total					178,115.89

Budget Report
FY 2025

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-37578172

13 Tuition Fund

Adopted Budget	0001	463,933.00

Budget Uses

Expenditure Budget	0002	463,933.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	53,465.84
Unreserved Fund Balance Reappropriated	0970	53,465.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	410,467.16
District Mills	999	6.69
Total Estimated Revenues to Fund Adopted Budget	0004	463,933.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,338,069.00

Budget Uses

Expenditure Budget	0002	1,338,069.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	561,788.21
Operating Reserve	0961	267,613.80
Unreserved Fund Balance Reappropriated	0970	294,174.41

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,043,894.59
Total Estimated Revenues to Fund Adopted Budget	0004	1,338,069.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	39,619.00

Budget Uses

Expenditure Budget	0002	39,619.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	75,465.13
Operating Reserve	0961	13,866.65
Unreserved Fund Balance Reappropriated	0970	61,598.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	39,619.00
Estimated Revenues Exceeding Adopted Budget	0004a	21,979.48

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	366,446.84

Budget Uses

Expenditure Budget	0002	366,446.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	319,211.27
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	319,211.27
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	7,235.57
District Tax Levy	1110	40,000.00
District Mills	999	0.65
Total Estimated Revenues to Fund Adopted Budget	0004	366,446.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	4,113.58

Budget Uses

Expenditure Budget	0002	4,113.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,113.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,113.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,113.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
7-70

Taxable Value		61,396,325.00
Adopted Budget	0001	4,715,450.00

Budget Uses

Expenditure Budget	0002	4,715,450.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	96,067.45
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	96,067.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,619,382.55
Jurisdiction Mills	999	75.24
Total Estimated Revenues to Fund Adopted Budget	0004	4,715,450.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Refunding Bond	05/07/2013	06/30/2026	6,745,000.00	110,000.00	730,000.00	21,900.00	800.00
Elementary Bond	08/15/2023	06/30/2043	57,000,000.00	55,105,000.00	1,150,000.00	2,812,750.00	0.00
Total Bond Requirements							4,715,450.00

Total Debt Service Requirements	0002	4,715,450.00

Budget Report
FY 2025

56 Yellowstone

0970 Laurel Elem

Submit ID: 0970-37578172

61 Building Reserve Fund

Adopted Budget		0001	1,155,969.76

Budget Uses

Expenditure Budget		0002	1,155,969.76
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	997,419.76
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	997,419.76
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	33,550.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	125,000.00	
District Tax Levy		1110	125,000.00
District Mills		999	2.04
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.04
Total Estimated Revenues to Fund Adopted Budget		0004	1,155,969.76

Budget Report
FY 2025

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-45864335

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	631	60,305,652

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Julie Jones

(Signature) (Date)

Chairperson, School Trustees: Brittani Hunter

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-45864335

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,524,501.36	553,518.26	10%	10.02%	6,586.26	3,922,136.00	1,595,779.10	26.46
10 Transportation	325,289.00	65,057.80	20%	20.00%	201,000.91	63,063.00	61,225.09	1.02
11 Bus Depreciation Reserve	581,604.41	0.00	N/A	0.00%	496,853.92	0.00	84,750.49	1.41
13 Tuition	120,440.00		N/A		113,783.87	0.00	6,656.13	0.11
14 Retirement	752,890.00	150,578.00	20%	20.00%	260,298.18	492,591.82		
17 Adult Education	28,573.00	10,000.55	35%	35.00%	68,967.94	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	156,212.18	0.00	N/A	0.00%	131,869.77	4,342.41	20,000.00	0.33
29 Flexibility	5,558.39	0.00	N/A	0.00%	5,558.39	0.00	0.00	0.00
61 Building Reserve	694,804.49	0.00	N/A	0.00%	609,184.49	25,620.00	60,000.00	0.99
Total of All Funds	8,189,872.83	779,154.61			1,894,103.73	4,507,753.23	1,828,410.81	30.32

50 Debt Service **Tax Jurisdiction**								
High School 2004	598,800.00	0.00	20-9-438	0.00%	87,234.84	0.00	511,565.16	8.48

Budget Report
FY 2025

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-45864335

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LAUREL HS 9-12 631 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,391,329.09
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	175,606.13
D.	At Risk Student	(I-D)	9,982.33
E.	Indian Education For All	(I-E)	15,541.53
F.	American Indian Achievement Gap	(I-F)	5,808.00
G.	Data For Achievement	(I-G)	14,878.98
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	147,436.11
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	89,617.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	642
B.	BASE Budget Limit	(II-B)	4,635,831.85
C.	Maximum Budget Limit	(II-C)	5,768,082.20
D.	Over-BASE Levy As Submitted on Budget	(II-D)	816,490.24
E.	Adopted Budget	(II-E)	5,488,322.09

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	98%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,708,011.12
H.	Maximum Budget Limit	(II-H)	5,863,469.97
I.	Highest Budget Without a Vote	(II-I)	5,524,501.36
J.	Highest Budget	(II-J)	5,863,469.97
K.	Highest Voted Amount	(II-K)	338,968.61
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,524,501.36

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		552,450.14
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,068.12
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,068.12	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,586.26
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,586.26	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		560,104.52

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,524,501.36
1.	BASE Budget Limit	(V-A1)	4,708,011.12	
2.	Over-BASE Budget	(V-A2)	816,490.24	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,391,329.09
1.	Direct State Aid Paid By State	(V-B1)	2,391,329.09	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		175,606.13
D.	At Risk Student	(V-D)		9,982.33
E.	Indian Education For All	(V-E)		15,541.53
F.	American Indian Achievement Gap	(V-F)		5,808.00
G.	Data For Achievement	(V-G)		14,878.98
H.	Special Education Allowable Cost Payment	(V-H)		147,436.11
I.	Remaining Fund Balance Available	(V-I)		6,586.26
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,702.19
1.	Actual Non-Levy Revenue	(V-J1)	3,702.19	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,937,140.50
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,157,851.64	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	779,288.86	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,708,011.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		816,490.24
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		816,490.24

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.92
U.	Over-BASE Mills	(V-U)		13.54
1.	District Property Tax Levy Mills	(V-U1)	13.54	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		26.46

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-45864335

01 General Fund

Adopted Budget	0001	5,524,501.36

Budget Uses

Expenditure Budget	0002	5,524,501.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,586.26
Direct State Aid	3110	2,391,329.09
Quality Educator	3111	175,606.13
At Risk Student	3112	9,982.33
Indian Education For All	3113	15,541.53
American Indian Achievement Gap	3114	5,808.00
State Special Education Allowable Cost Payment to Districts	3115	147,436.11
Data For Achievement	3116	14,878.98
State - Guaranteed Tax Base Aid	3120	1,157,851.64

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,599.74
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	102.45
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	779,288.86		
Over-BASE Levy	1110(c)	816,490.24		
District Tax Levy			1110	1,595,779.10
Total Estimated Revenues to Fund Adopted Budget			0004	5,524,501.36
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	325,289.00

Budget Uses

Expenditure Budget	0002	325,289.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	47,330.00
Contingency	0006	4,733.00
Over-Schedule	0011	273,226.00
Fund Balance for Budget	TFS48	266,058.71
Operating Reserve	0961	65,057.80
Unreserved Fund Balance Reappropriated	0970	201,000.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	11,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	26,031.50
State - On-Schedule Transportation Reimbursement	3210	26,031.50
District Tax Levy	1110	61,225.09
District Mills	999	1.02
Total Estimated Revenues to Fund Adopted Budget	0004	325,289.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	581,604.41

Budget Uses

Expenditure Budget	0002	581,604.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	496,853.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	496,853.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	84,750.49
District Mills	999	1.41
Total Estimated Revenues to Fund Adopted Budget	0004	581,604.41

Budget Report
FY 2025

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-45864335

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Expedition Class E (1)	2024	18,087.00	0.00	3,617.40	3,617.40
Expedition Class E (2)	2024	23,304.00	0.00	4,660.80	4,660.80
Ford Transit	2024	20,272.00	0.00	4,054.40	4,054.40
2018 MCI	2023	126,806.00	25,361.20	25,361.20	25,361.20
Bus #20	2023	37,125.00	7,425.00	7,425.00	7,425.00
Bus #21	2022	38,596.00	15,438.40	7,719.20	7,719.20
Bus #22	2022	48,605.00	19,442.00	9,721.00	9,721.00
BUS #19 2020 INTERNATIONAL	2020	46,976.17	37,580.92	9,395.23	9,395.23
BUS #18 2019 International	2019	41,935.31	41,935.30	8,387.06	8,387.06
Bus #17 2018 Bluebird	2018	44,091.67	61,728.31	8,818.33	4,409.20
Bus #16 2017 Bluebird	2016	41,666.67	62,500.01	N/A	NA
Bus #14 2015 Bluebird	2015	64,500.00	96,750.00	N/A	NA
Bus #15 2016 Bluebird	2015	43,600.00	65,400.00	N/A	NA
IRON HORSE 2008 MCI COACH	2015	92,728.00	139,092.00	N/A	NA
BUS #11	2013	41,750.00	62,625.00	N/A	NA
TRAIN	2012	60,000.00	90,000.00	N/A	NA
BUS #10	2010	31,702.66	47,553.99	N/A	NA
BUS #9	2010	38,441.00	57,661.50	N/A	NA
Bus #8	2009	38,508.00	57,762.00	N/A	NA
Bus #7	2008	38,480.00	57,720.00	N/A	NA
BUS #6	2006	36,066.00	54,099.00	N/A	NA
BUS 5	2005	31,508.00	47,262.00	N/A	NA
Bus #4	2004	30,846.00	46,269.00	N/A	NA
Total					84,750.49

Budget Report
FY 2025

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-45864335

13 Tuition Fund

Adopted Budget	0001	120,440.00

Budget Uses

Expenditure Budget	0002	120,440.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	113,783.87
Unreserved Fund Balance Reappropriated	0970	113,783.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,656.13
District Mills	999	0.11
Total Estimated Revenues to Fund Adopted Budget	0004	120,440.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	752,890.00

Budget Uses

Expenditure Budget	0002	752,890.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	410,876.18
Operating Reserve	0961	150,578.00
Unreserved Fund Balance Reappropriated	0970	260,298.18

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	492,591.82
Total Estimated Revenues to Fund Adopted Budget	0004	752,890.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-45864335

17 Adult Education Fund

Adopted Budget	0001	28,573.00

Budget Uses

Expenditure Budget	0002	28,573.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	78,968.49
Operating Reserve	0961	10,000.55
Unreserved Fund Balance Reappropriated	0970	68,967.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,573.00
Estimated Revenues Exceeding Adopted Budget	0004a	40,394.94

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	156,212.18

Budget Uses

Expenditure Budget	0002	156,212.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	131,869.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	131,869.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,342.41
District Tax Levy	1110	20,000.00
District Mills	999	0.33
Total Estimated Revenues to Fund Adopted Budget	0004	156,212.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5,558.39

Budget Uses

Expenditure Budget	0002	5,558.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,558.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,558.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,558.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone

0971 Laurel H S

Submit ID: 0971-45864335

50 Debt Service Fund

High School 2004

Taxable Value		60,305,652.00
Adopted Budget	0001	598,800.00

Budget Uses

Expenditure Budget	0002	598,800.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	87,234.84
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	87,234.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	511,565.16
Jurisdiction Mills	999	8.48
Total Estimated Revenues to Fund Adopted Budget	0004	598,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Refunding Bond	05/07/2013	06/30/2025	2,270,000.00	35,000.00	245,000.00	7,350.00	800.00
High School Refunding Bond	12/04/2019	06/30/2027	2,310,000.00	840,000.00	305,000.00	28,350.00	800.00
Total Bond Requirements							587,300.00

SIDs

Issue Type	Amount
High School	11,500.00
Total SID Requirements	11,500.00

Total Debt Service Requirements	0002	598,800.00

61 Building Reserve Fund

Adopted Budget		0001	694,804.49

Budget Uses

Expenditure Budget		0002	694,804.49
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	609,184.49
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	609,184.49
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	25,620.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	60,000.00	
District Tax Levy		1110	60,000.00
District Mills		999	0.99
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.99
Total Estimated Revenues to Fund Adopted Budget		0004	694,804.49

Budget Report
FY 2025

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-14296417

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 56	* 21	2,979,276

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Charly Tatom

(Signature) (Date)

Chairperson, School Trustees: Ben Lehfeldt

(Signature) (Date)

County Superintendent: Marie Baird

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-14296417

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,104,762.76	84,765.71	10%	7.67%	0.00	839,537.54	265,225.22	89.00
10 Transportation	233,292.91	46,658.58	20%	20.00%	31,541.95	50,385.72	151,365.24	50.81
11 Bus Depreciation Reserve	157,498.12	0.00	N/A	0.00%	30,708.93	0.00	126,789.19	42.56
13 Tuition	25,003.84		N/A		39,138.68	0.00	0.00	0.00
14 Retirement	159,668.57	31,933.71	20%	20.00%	36,297.44	123,371.13		
17 Adult Education	5,000.00	1,750.00	35%	35.00%	2,021.37	100.00	2,878.63	0.97
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,969.59	0.00	N/A	0.00%	1,099.89	869.70	0.00	0.00
29 Flexibility	37.76	0.00	N/A	0.00%	37.76	0.00	0.00	0.00
61 Building Reserve	197,799.00	0.00	N/A	0.00%	158,779.00	26,288.00	12,732.00	4.27
Total of All Funds	1,885,032.55	165,108.00			299,625.02	1,040,552.09	558,990.28	187.61

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

19 Golden Valley

Submit ID: 0411-14296417

0411 Lavina K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LAVINA K-6	44 *
M1	LAVINA 7-8	12 *
H1	LAVINA HS 9-12	21 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	480,227.21
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	40,946.60
D.	At Risk Student	(I-D)	3,879.90
E.	Indian Education For All	(I-E)	1,896.51
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	1,815.66
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	23,695.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,758.74
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,237.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,117.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	82
B.	BASE Budget Limit	(II-B)	963,062.31
C.	Maximum Budget Limit	(II-C)	1,204,380.71
D.	Over-BASE Levy As Submitted on Budget	(II-D)	161,837.66
E.	Adopted Budget	(II-E)	1,124,899.97

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	942,925.10
H.	Maximum Budget Limit	(II-H)	1,174,264.49
I.	Highest Budget Without a Vote	(II-I)	1,104,762.76
J.	Highest Budget	(II-J)	1,174,264.49
K.	Highest Voted Amount	(II-K)	69,501.73
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,104,762.76

Budget Report
FY 2025

19 Golden Valley

Submit ID: 0411-14296417

0411 Lavina K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		84,765.71
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		84,765.71

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	16,845.17	6,850.47	23,695.64
B.	Special Education RSBG to Coop	2,699.94	1,058.80	3,758.74
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	7,818.04	3,163.71	10,981.75

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	374,185.80	169,470.00	543,655.80
		551,076.80	523,257.00	1,074,333.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	194,530.11	184,709.72	379,239.83
H.	Special Education in BASE@40%	7,818.04	3,163.71	10,981.75
I.	Subsidized BASE Amount	202,348.15	187,873.43	390,221.58
J.	Subsidized BASE Ratio	52%	48%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,104,762.76
1.	BASE Budget Limit	(V-A1)	942,925.10	
2.	Over-BASE Budget	(V-A2)	161,837.66	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		480,227.21
1.	Direct State Aid Paid By State	(V-B1)	480,227.21	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		40,946.60
D.	At Risk Student	(V-D)		3,879.90
E.	Indian Education For All	(V-E)		1,896.51
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		1,815.66

H.	Special Education Allowable Cost Payment	(V-H)		23,695.64
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,850.86
1.	Actual Non-Levy Revenue	(V-J1)	6,850.86	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		383,370.72
1.	State - Guaranteed Tax Base Aid	(V-L1)	279,983.16	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	103,387.56	
M.	**Subtotal of BASE Budget Revenue	(V-M)		942,925.10

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		161,837.66
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		161,837.66

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.63
T.	BASE Mills - High School	(V-T)		13.05
U.	Over-BASE Mills	(V-U)		54.32
1.	District Property Tax Levy Mills	(V-U1)	54.32	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		89.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-14296417

01 General Fund

Adopted Budget	0001	1,104,762.76

Budget Uses

Expenditure Budget	0002	1,104,762.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	480,227.21
Quality Educator	3111	40,946.60
At Risk Student	3112	3,879.90
Indian Education For All	3113	1,896.51
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	23,695.64
Data For Achievement	3116	1,815.66
State - Guaranteed Tax Base Aid	3120	279,983.16

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,850.86
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	103,387.56		
Over-BASE Levy	1110(c)	161,837.66		
District Tax Levy			1110	265,225.22
Total Estimated Revenues to Fund Adopted Budget			0004	1,104,762.76
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	233,292.91

Budget Uses

Expenditure Budget	0002	233,292.91
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,805.20
Contingency	0006	4,580.52
Over-Schedule	0011	182,907.19
Fund Balance for Budget	TFS48	78,200.53
Operating Reserve	0961	46,658.58
Unreserved Fund Balance Reappropriated	0970	31,541.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,192.86
State - On-Schedule Transportation Reimbursement	3210	25,192.86
District Tax Levy	1110	151,365.24
District Mills	999	50.81
Total Estimated Revenues to Fund Adopted Budget	0004	233,292.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	157,498.12

Budget Uses

Expenditure Budget	0002	157,498.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	30,708.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	30,708.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	126,789.19
District Mills	999	42.56
Total Estimated Revenues to Fund Adopted Budget	0004	157,498.12

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 FORD EXPEDITION	2024	44,000.00	0.00	8,800.00	8,800.00
2024 BLUE BIRD	2024	151,250.00	0.00	30,250.00	30,250.00
2021 FORD EXPEDITION	2023	52,000.00	10,400.00	10,400.00	10,400.00
2023 IC INTERNATIONAL	2023	103,720.97	20,744.19	20,744.19	20,744.19
2022 BLUEBIRD	2021	158,250.00	94,950.00	31,650.00	31,650.00
2008 Ford E350 Aerotech	2019	14,800.00	14,800.00	2,960.00	2,960.00
2018 Chevy Silverado 1500 Pickup	2019	31,925.00	31,925.00	6,385.00	6,385.00
2018 BLUEBIRD	2018	78,000.00	93,600.00	15,600.00	15,600.00
IC INTERNATIONAL	2016	91,533.52	137,300.28	N/A	NA
2011 BLUEBIRD	2011	90,000.00	135,000.00	N/A	NA
Total					126,789.19

13 Tuition Fund

Adopted Budget	0001	25,003.84

Budget Uses

Expenditure Budget	0002	25,003.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,138.68
Unreserved Fund Balance Reappropriated	0970	39,138.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,003.84
Estimated Revenues Exceeding Adopted Budget	0004a	14,134.84

14 Retirement Fund

Adopted Budget	0001	159,668.57

Budget Uses

Expenditure Budget	0002	159,668.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	68,231.15
Operating Reserve	0961	31,933.71
Unreserved Fund Balance Reappropriated	0970	36,297.44

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	123,371.13
Total Estimated Revenues to Fund Adopted Budget	0004	159,668.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,771.37
Operating Reserve	0961	1,750.00
Unreserved Fund Balance Reappropriated	0970	2,021.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	100.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,878.63
District Mills	999	0.97
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,969.59

Budget Uses

Expenditure Budget	0002	1,969.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,099.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,099.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	869.70
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,969.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	37.76

Budget Uses

Expenditure Budget	0002	37.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	37.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	37.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-14296417

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

19 Golden Valley

0411 Lavina K-12 Schools

Submit ID: 0411-14296417

61 Building Reserve Fund

Adopted Budget		0001	197,799.00

Budget Uses

Expenditure Budget		0002	197,799.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	158,779.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	158,779.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	26,288.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,732.00	
District Tax Levy		1110	12,732.00
District Mills		999	4.27
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.27
Total Estimated Revenues to Fund Adopted Budget		0004	197,799.00

Budget Report
FY 2025

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-57902898

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 898	N/A	18,207,015

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebekah Rhoades

(Signature) (Date)

Chairperson, School Trustees: Kris Birdwell

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-57902898

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,261,404.56	678,472.45	10%	9.34%	0.00	5,444,644.54	1,816,760.02	99.81
10 Transportation	610,000.00	122,000.00	20%	20.00%	77,505.17	110,988.19	421,506.64	23.15
11 Bus Depreciation Reserve	640,062.78	0.00	N/A	0.00%	492,219.00	7,500.00	140,343.78	7.71
13 Tuition	256,000.00		N/A		11,367.27	0.00	244,632.73	13.44
14 Retirement	1,020,000.00	153,695.80	20%	15.07%	0.00	1,020,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	212,995.16	0.00	N/A	0.00%	144,087.00	7,410.53	61,497.63	3.38
29 Flexibility	172,971.66	0.00	N/A	0.00%	140,506.41	32,465.25	0.00	0.00
61 Building Reserve	1,543,569.16	0.00	N/A	0.00%	1,314,699.16	98,324.33	130,545.67	7.17
Total of All Funds	11,717,003.32	954,168.25			2,180,384.01	6,721,332.84	2,815,286.47	154.66

50 Debt Service **Tax Jurisdiction**								
EL2009S	1,525,050.00	0.00	20-9-438	0.00%	241,920.79	5,000.00	1,278,129.21	70.20

Budget Report
FY 2025

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-57902898

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LEWISTOWN K-6	702 *
M1	LEWISTOWN 7-8	196 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,763,095.54
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	246,531.76
D.	At Risk Student	(I-D)	29,527.48
E.	Indian Education For All	(I-E)	22,117.74
F.	American Indian Achievement Gap	(I-F)	7,502.00
G.	Data For Achievement	(I-G)	21,174.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	411,090.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	46,375.44
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	83,091.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	917
B.	BASE Budget Limit	(II-B)	5,821,442.29
C.	Maximum Budget Limit	(II-C)	7,306,488.76
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,395,336.33
E.	Adopted Budget	(II-E)	7,216,778.62

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,866,068.23
H.	Maximum Budget Limit	(II-H)	7,376,832.20
I.	Highest Budget Without a Vote	(II-I)	7,261,404.56
J.	Highest Budget	(II-J)	7,376,832.20
K.	Highest Voted Amount	(II-K)	115,427.64
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	7,261,404.56

Budget Report
FY 2025

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-57902898

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			678,472.45
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			678,472.45

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			7,261,404.56
	1. BASE Budget Limit	(V-A1)	5,866,068.23		
	2. Over-BASE Budget	(V-A2)	1,395,336.33		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			2,763,095.54
	1. Direct State Aid Paid By State	(V-B1)	2,763,095.54		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			246,531.76
D.	At Risk Student	(V-D)			29,527.48
E.	Indian Education For All	(V-E)			22,117.74
F.	American Indian Achievement Gap	(V-F)			7,502.00
G.	Data For Achievement	(V-G)			21,174.84
H.	Special Education Allowable Cost Payment	(V-H)			411,090.57
I.	Remaining Fund Balance Available	(V-I)			0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)			18,386.14
	1. Actual Non-Levy Revenue	(V-J1)	18,386.14		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
	3. TIF Applied To BASE Budget	(V-J3)	0.00		
	4. Excess Levy BASE	(V-J4)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Levy Requirements	(V-L)			2,346,642.16
	1. State - Guaranteed Tax Base Aid	(V-L1)	1,925,218.47		
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	421,423.69		
M.	**Subtotal of BASE Budget Revenue	(V-M)			5,866,068.23

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Tuition	(V-O2)	0.00		

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,395,336.33
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,395,336.33

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.17
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		76.64
1.	District Property Tax Levy Mills	(V-U1)	76.64	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		99.81

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-57902898

01 General Fund

Adopted Budget	0001	7,261,404.56

Budget Uses

Expenditure Budget	0002	7,261,404.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,763,095.54
Quality Educator	3111	246,531.76
At Risk Student	3112	29,527.48
Indian Education For All	3113	22,117.74
American Indian Achievement Gap	3114	7,502.00
State Special Education Allowable Cost Payment to Districts	3115	411,090.57
Data For Achievement	3116	21,174.84
State - Guaranteed Tax Base Aid	3120	1,925,218.47

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	18,386.14
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	421,423.69		
Over-BASE Levy	1110(c)	1,395,336.33		
District Tax Levy			1110	1,816,760.02
Total Estimated Revenues to Fund Adopted Budget			0004	7,261,404.56
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	610,000.00

Budget Uses

Expenditure Budget	0002	610,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	99,080.17
Contingency	0006	9,908.02
Over-Schedule	0011	501,011.81
Fund Balance for Budget	TFS48	199,505.17
Operating Reserve	0961	122,000.00
Unreserved Fund Balance Reappropriated	0970	77,505.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	54,494.09
State - On-Schedule Transportation Reimbursement	3210	54,494.10
District Tax Levy	1110	421,506.64
District Mills	999	23.15
Total Estimated Revenues to Fund Adopted Budget	0004	610,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	640,062.78

Budget Uses

Expenditure Budget	0002	640,062.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	492,219.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	492,219.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	140,343.78
District Mills	999	7.71
Total Estimated Revenues to Fund Adopted Budget	0004	640,062.78

Budget Report
FY 2025

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-57902898

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 MCI MOTORCOACH #7867	2024	66,184.20	0.00	13,236.84	0.00
2024 INTL #9260	2024	120,210.91	0.00	24,042.18	0.00
2015 MCI J4500 #7027	2022	49,030.00	9,806.00	9,806.00	9,806.00
2022 INTL #7235	2022	113,699.96	0.00	22,739.99	0.00
BUS RADIOS AND BASES - DUNNE COMMUNICATIONS	2022	37,797.86	7,559.57	7,559.57	0.00
2018 MCI J4500 #8974	2021	58,219.20	23,287.68	11,643.84	0.00
2021 IC #6977	2021	105,278.17	18,688.23	21,055.63	0.00
2021 S (SPECIAL ED) #6975	2021	110,318.92	0.00	22,063.78	0.00
2014 MCI MOTOR COACH #6743	2020	59,215.20	35,529.12	11,843.04	11,843.04
2020 IC #1473	2020	98,870.81	19,774.16	19,774.16	0.00
2019 IC #5773	2019	97,770.77	19,554.15	19,554.15	0.00
2014 MC J45 #6602	2018	90,000.00	72,000.00	18,000.00	18,000.00
2017 IC #4154	2017	96,956.82	38,782.72	19,391.36	14,000.00
2016 INTL #0568	2015	81,084.22	47,885.46	16,216.84	16,216.84
2015 CES #3528	2014	56,861.27	36,489.00	11,372.25	11,372.25
2013 BLUEBIRD IC #6001	2013	77,553.07	77,553.05	15,510.61	15,510.61
2014 BLUEBIRD IC #1987	2013	80,000.78	64,777.47	16,000.16	16,000.16
2012 INTL #1925	2012	88,775.09	88,775.10	17,755.02	17,755.02
2010 INTL #6953	2010	86,699.28	86,699.30	17,339.86	17,339.86
MOTOROLA MCS 2000	2004	2,721.00	4,081.50	N/A	NA
Total					147,843.78

Budget Report
FY 2025

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-57902898

13 Tuition Fund

Adopted Budget	0001	256,000.00

Budget Uses

Expenditure Budget	0002	256,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,367.27
Unreserved Fund Balance Reappropriated	0970	11,367.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	244,632.73
District Mills	999	13.44
Total Estimated Revenues to Fund Adopted Budget	0004	256,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-57902898

14 Retirement Fund

Adopted Budget	0001	1,020,000.00

Budget Uses

Expenditure Budget	0002	1,020,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	153,695.80
Operating Reserve	0961	153,695.80
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,018,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,020,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	212,995.16

Budget Uses

Expenditure Budget	0002	212,995.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	144,087.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	144,087.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,410.53
District Tax Levy	1110	61,497.63
District Mills	999	3.38
Total Estimated Revenues to Fund Adopted Budget	0004	212,995.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-57902898

29 Flexibility Fund

Adopted Budget	0001	172,971.66

Budget Uses

Expenditure Budget	0002	172,971.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	140,506.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	140,506.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	17,830.00
State - Advanced Opportunity Aid	3770	12,635.25
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	172,971.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-57902898

50 Debt Service Fund

EL2009S

Taxable Value		18,207,015.00
Adopted Budget	0001	1,525,050.00

Budget Uses

Expenditure Budget	0002	1,525,050.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	241,920.79
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	241,920.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	5,000.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,278,129.21
Jurisdiction Mills	999	70.20
Total Estimated Revenues to Fund Adopted Budget	0004	1,525,050.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	02/03/2022	06/30/2042	20,400,000.00	18,555,000.00	750,000.00	774,550.00	500.00
Total Bond Requirements							1,525,050.00
Total Debt Service Requirements						0002	1,525,050.00

Budget Report
FY 2025

14 Fergus

0258 Lewistown Elem

Submit ID: 0258-57902898

61 Building Reserve Fund

Adopted Budget	0001	1,543,569.16

Budget Uses

Expenditure Budget	0002	1,543,569.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,314,699.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,314,699.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	15,000.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	83,324.33
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	98,000.00		
Building Reserve Permissive Levy	1110(b)	32,545.67		
District Tax Levy			1110	130,545.67
District Mills			999	7.17
Building Reserve Voted Mills			0134	5.38
Building Reserve Permissive Mills			0135	1.79
Total Estimated Revenues to Fund Adopted Budget			0004	1,543,569.16

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2016	980,000.00	10	612	784,000.00	98,000.00	98,000.00
Total						98,000.00

Budget Report
FY 2025

27 Lincoln

Submit ID: 0522-21747076

0522 Libby K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 843	* 355	21,326,625

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Leslie Sutera

(Signature) (Date)

Chairperson, School Trustees: Alida Snow

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

27 Lincoln

Submit ID: 0522-21747076

0522 Libby K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	8,842,614.48	922,955.97	10%	10.44%	42,761.49	7,144,225.94	1,655,627.05	77.61
10 Transportation	1,090,000.00	218,000.00	20%	20.00%	57,105.18	280,213.33	752,681.49	35.29
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	272,793.00		N/A		1.48	500.00	272,291.52	12.77
14 Retirement	1,340,000.00	268,000.00	20%	20.00%	169,921.48	1,170,078.52		
17 Adult Education	23,000.00	961.81	35%	4.18%	0.00	200.00	22,800.00	1.07
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	100,000.00	211,459.34	N/A	211.46%	83,669.76	16,330.24	0.00	0.00
29 Flexibility	124,219.41	0.00	N/A	0.00%	66,194.79	58,024.62	0.00	0.00
61 Building Reserve	487,611.43	0.00	N/A	0.00%	324,181.43	90,765.02	72,664.98	3.41
Total of All Funds	12,280,238.32	1,621,377.12			743,835.61	8,760,337.67	2,776,065.04	130.15

50 Debt Service **Tax Jurisdiction**								
0522	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

27 Lincoln

Submit ID: 0522-21747076

0522 Libby K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LIBBY K-6	655 *
M1	LIBBY 7-8	188 *
H1	LIBBY HS 9-12	355 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,027,750.94
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	321,020.20
D.	At Risk Student	(I-D)	60,890.91
E.	Indian Education For All	(I-E)	29,506.74
F.	American Indian Achievement Gap	(I-F)	12,100.00
G.	Data For Achievement	(I-G)	28,248.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	187,260.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	62,416.26
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	67,003.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	67,556.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,213
B.	BASE Budget Limit	(II-B)	7,812,408.28
C.	Maximum Budget Limit	(II-C)	9,730,017.91
D.	Over-BASE Levy As Submitted on Budget	(II-D)	895,213.69
E.	Adopted Budget	(II-E)	8,707,621.97

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	7,947,400.79
H.	Maximum Budget Limit	(II-H)	9,899,332.59
I.	Highest Budget Without a Vote	(II-I)	8,842,614.48
J.	Highest Budget	(II-J)	9,899,332.59
K.	Highest Voted Amount	(II-K)	1,056,718.11
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	8,842,614.48

Budget Report
FY 2025

27 Lincoln

Submit ID: 0522-21747076

0522 Libby K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		884,261.45
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		38,694.52
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	38,694.52	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		42,761.49
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	42,761.49	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		965,717.46

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	131,670.07	55,590.50	187,260.57
B.	Special Education RSBG to Coop	43,887.26	18,529.00	62,416.26
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	70,222.93	29,647.80	99,870.73

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	224,075.00	353,787.00	577,862.00
F.	100% Of Per Student Entitlement	5,597,559.00	2,835,207.50	8,432,766.50
		5,821,634.00	3,188,994.50	9,010,628.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	2,055,036.80	1,125,715.06	3,180,751.86
H.	Special Education in BASE@40%	70,222.93	29,647.80	99,870.73
I.	Subsidized BASE Amount	2,125,259.73	1,155,362.86	3,280,622.59
J.	Subsidized BASE Ratio	65%	35%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		8,842,614.48
1.	BASE Budget Limit	(V-A1)	7,947,400.79	
2.	Over-BASE Budget	(V-A2)	895,213.69	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,027,750.94
1.	Direct State Aid Paid By State	(V-B1)	4,027,750.94	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		321,020.20
D.	At Risk Student	(V-D)		60,890.91
E.	Indian Education For All	(V-E)		29,506.74
F.	American Indian Achievement Gap	(V-F)		12,100.00
G.	Data For Achievement	(V-G)		28,248.84

H.	Special Education Allowable Cost Payment	(V-H)		187,260.57
I.	Remaining Fund Balance Available	(V-I)		42,761.49
J.	Non-Levy Revenue and Funding Sources	(V-J)		83,262.59
1.	Actual Non-Levy Revenue	(V-J1)	83,262.59	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,154,598.51
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,394,185.15	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	760,413.36	
M.	**Subtotal of BASE Budget Revenue	(V-M)		7,947,400.79

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		895,213.69
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		895,213.69

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.21
T.	BASE Mills - High School	(V-T)		12.42
U.	Over-BASE Mills	(V-U)		41.98
1.	District Property Tax Levy Mills	(V-U1)	41.98	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		77.61

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

27 Lincoln

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0522 Libby K-12 Schools

01 General Fund

Adopted Budget	0001	8,842,614.48

Budget Uses

Expenditure Budget	0002	8,842,614.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	42,761.49
Direct State Aid	3110	4,027,750.94
Quality Educator	3111	321,020.20
At Risk Student	3112	60,890.91
Indian Education For All	3113	29,506.74
American Indian Achievement Gap	3114	12,100.00
State Special Education Allowable Cost Payment to Districts	3115	187,260.57
Data For Achievement	3116	28,248.84
State - Guaranteed Tax Base Aid	3120	2,394,185.15

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	83,262.59
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	760,413.36		
Over-BASE Levy	1110(c)	895,213.69		
District Tax Levy			1110	1,655,627.05
Total Estimated Revenues to Fund Adopted Budget			0004	8,842,614.48
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,090,000.00

Budget Uses

Expenditure Budget	0002	1,090,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	245,648.48
Contingency	0006	24,564.85
Over-Schedule	0011	819,786.67
Fund Balance for Budget	TFS48	275,105.18
Operating Reserve	0961	218,000.00
Unreserved Fund Balance Reappropriated	0970	57,105.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	10,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	135,106.66
State - On-Schedule Transportation Reimbursement	3210	135,106.67
District Tax Levy	1110	752,681.49
District Mills	999	35.29
Total Estimated Revenues to Fund Adopted Budget	0004	1,090,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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0522 Libby K-12 Schools

13 Tuition Fund

Adopted Budget	0001	272,793.00

Budget Uses

Expenditure Budget	0002	272,793.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.48
Unreserved Fund Balance Reappropriated	0970	1.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	272,291.52
District Mills	999	12.77
Total Estimated Revenues to Fund Adopted Budget	0004	272,793.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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27 Lincoln

0522 Libby K-12 Schools

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14 Retirement Fund

Adopted Budget	0001	1,340,000.00

Budget Uses

Expenditure Budget	0002	1,340,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	437,921.48
Operating Reserve	0961	268,000.00
Unreserved Fund Balance Reappropriated	0970	169,921.48

Estimated Funding Sources

Interest Earnings	1510	10,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,160,078.52
Total Estimated Revenues to Fund Adopted Budget	0004	1,340,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	23,000.00

Budget Uses

Expenditure Budget	0002	23,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	961.81
Operating Reserve	0961	961.81
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	22,800.00
District Mills	999	1.07
Total Estimated Revenues to Fund Adopted Budget	0004	23,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	295,129.10
Operating Reserve	0961	211,459.34
Unreserved Fund Balance Reappropriated	0970	83,669.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	9,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	7,330.24
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	124,219.41

Budget Uses

Expenditure Budget	0002	124,219.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	66,194.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	66,194.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	57,024.62
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	124,219.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
0522

Taxable Value		0.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0522 Libby K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	487,611.43

Budget Uses

Expenditure Budget		0002	487,611.43
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	324,181.43
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	324,181.43
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	90,765.02
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	72,664.98	
District Tax Levy		1110	72,664.98
District Mills		999	3.41
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.41
Total Estimated Revenues to Fund Adopted Budget		0004	487,611.43

Budget Report
FY 2025

26 Liberty

1224 Liberty Elem

Submit ID: 1224-06254706

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 38	N/A	165,162

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jenine Synness

(Signature) (Date)

Chairperson, School Trustees: David Hofer

(Signature) (Date)

County Superintendent: Kathy Armstrong

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
26 Liberty
1224 Liberty Elem

Submit ID: 1224-06254706

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	267,545.63	26,754.56	10%	10.00%	0.00	255,882.98	11,662.65	70.54
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	43,000.00	8,600.00	20%	20.00%	2,964.65	40,035.35		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,221.08	0.00	N/A	0.00%	2,982.93	238.15	0.00	0.00
29 Flexibility	411.43	0.00	N/A	0.00%	411.43	0.00	0.00	0.00
61 Building Reserve	51,045.66	0.00	N/A	0.00%	51,045.66	0.00	0.00	0.00
Total of All Funds	365,223.80	35,354.56			57,404.67	296,156.48	11,662.65	70.54

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

26 Liberty

1224 Liberty Elem

Submit ID: 1224-06254706

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 LIBERTY K-8 38 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	133,424.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	4,591.25
D.	At Risk Student	(I-D)	8,847.45
E.	Indian Education For All	(I-E)	935.94
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	896.04
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,700.11
I.	State Special Education Related-Services Payment To Coop	(I-I)	899.98
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,291.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	69
B.	BASE Budget Limit	(II-B)	413,096.12
C.	Maximum Budget Limit	(II-C)	513,914.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	9,344.08
E.	Adopted Budget	(II-E)	422,440.20

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	258,201.55
H.	Maximum Budget Limit	(II-H)	319,159.26
I.	Highest Budget Without a Vote	(II-I)	267,545.63
J.	Highest Budget	(II-J)	427,192.73
K.	Highest Voted Amount	(II-K)	159,647.10
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	267,545.63

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		26,754.56
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		26,754.56

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		267,545.63
1.	BASE Budget Limit	(V-A1)	258,201.55	
2.	Over-BASE Budget	(V-A2)	9,344.08	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		133,424.31
1.	Direct State Aid Paid By State	(V-B1)	133,424.31	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		4,591.25
D.	At Risk Student	(V-D)		8,847.45
E.	Indian Education For All	(V-E)		935.94
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		896.04
H.	Special Education Allowable Cost Payment	(V-H)		2,700.11
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,705.52
1.	Actual Non-Levy Revenue	(V-J1)	2,705.52	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		104,100.93
1.	State - Guaranteed Tax Base Aid	(V-L1)	101,782.36	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,318.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		258,201.55

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		9,344.08
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		9,344.08

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		13.96
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		56.58
1.	District Property Tax Levy Mills	(V-U1)	56.58	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		70.54

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	267,545.63

Budget Uses

Expenditure Budget	0002	267,545.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	133,424.31
Quality Educator	3111	4,591.25
At Risk Student	3112	8,847.45
Indian Education For All	3113	935.94
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,700.11
Data For Achievement	3116	896.04
State - Guaranteed Tax Base Aid	3120	101,782.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	967.43
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,738.09
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,318.57		
Over-BASE Levy	1110(c)	9,344.08		
District Tax Levy			1110	11,662.65
Total Estimated Revenues to Fund Adopted Budget			0004	267,545.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
26 Liberty
1224 Liberty Elem

Submit ID: 1224-06254706

14 Retirement Fund

Adopted Budget	0001	43,000.00

Budget Uses

Expenditure Budget	0002	40,035.35
Add To Fund Balance	0003	2,964.65
Fund Balance for Budget	TFS48	11,564.65
Operating Reserve	0961	8,600.00
Unreserved Fund Balance Reappropriated	0970	2,964.65

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	40,035.35
Total Estimated Revenues to Fund Adopted Budget	0004	43,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,221.08

Budget Uses

Expenditure Budget	0002	3,221.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,982.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,982.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	238.15
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,221.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	411.43

Budget Uses

Expenditure Budget	0002	411.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	411.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	411.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	411.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

26 Liberty

1224 Liberty Elem

Submit ID: 1224-06254706

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	51,045.66

Budget Uses

Expenditure Budget		0002	51,045.66
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	51,045.66
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	51,045.66
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	51,045.66

Budget Report
FY 2025

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-80856610

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	42	*	21	2,946,256

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Darcy Perrenoud

(Signature) (Date)

Chairperson, School Trustees: Kathy Stosich

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-80856610

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,048,747.86	104,874.79	10%	10.00%	41,782.98	706,602.52	300,362.36	101.96
10 Transportation	135,000.00	0.00	20%	0.00%	96,145.69	23,631.72	15,222.59	5.17
11 Bus Depreciation Reserve	136,692.40	86,008.77	N/A	62.92%	100,000.00	0.00	36,692.40	12.45
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	151,000.00	30,200.00	20%	20.00%	15,660.53	135,339.47		
17 Adult Education	17,000.00	0.00	35%	0.00%	10,188.70	0.00	6,811.30	2.31
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,740.35	0.00	N/A	0.00%	960.48	779.87	0.00	0.00
29 Flexibility	1,700.14	0.00	N/A	0.00%	1,700.14	0.00	0.00	0.00
61 Building Reserve	72,757.45	0.00	N/A	0.00%	15,827.45	27,627.58	29,302.42	9.95
Total of All Funds	1,564,638.20	221,083.56			282,265.97	893,981.16	388,391.07	131.84

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-80856610

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LIMA K-6	35
M1	LIMA 7-8	7
H1	LIMA HS 9-12	21 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	436,847.96
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	41,762.01
D.	At Risk Student	(I-D)	4,053.52
E.	Indian Education For All	(I-E)	1,551.69
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,485.54
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,688.63
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,229.34
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,386.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	12,312.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	63
B.	BASE Budget Limit	(II-B)	823,567.84
C.	Maximum Budget Limit	(II-C)	1,022,975.13
D.	Over-BASE Levy As Submitted on Budget	(II-D)	199,407.29
E.	Adopted Budget	(II-E)	1,022,975.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	845,539.38
H.	Maximum Budget Limit	(II-H)	1,048,747.86
I.	Highest Budget Without a Vote	(II-I)	1,048,747.86
J.	Highest Budget	(II-J)	1,048,747.86
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,048,747.86

Budget Report
FY 2025

01 Beaverhead

Submit ID: 0009-80856610

0009 Lima K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		104,874.79
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		41,782.98
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	41,782.98	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		146,657.77

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	6,670.86	3,017.77	9,688.63
B.	Special Education RSBG to Coop	2,223.48	1,005.86	3,229.34
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	3,557.74	1,609.45	5,167.19

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	277,140.50	169,470.00	446,610.50
		454,031.50	523,257.00	977,288.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	160,273.12	184,709.72	344,982.84
H.	Special Education in BASE@40%	3,557.74	1,609.45	5,167.19
I.	Subsidized BASE Amount	163,830.86	186,319.17	350,150.03
J.	Subsidized BASE Ratio	47%	53%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,048,747.86
1.	BASE Budget Limit	(V-A1)	845,539.38	
2.	Over-BASE Budget	(V-A2)	203,208.48	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		436,847.96
1.	Direct State Aid Paid By State	(V-B1)	436,847.96	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		41,762.01
D.	At Risk Student	(V-D)		4,053.52
E.	Indian Education For All	(V-E)		1,551.69
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,485.54

H.	Special Education Allowable Cost Payment	(V-H)		9,688.63
I.	Remaining Fund Balance Available	(V-I)		41,782.98
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,607.51
	1. Actual Non-Levy Revenue	(V-J1)	5,607.51	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		302,759.54
	1. State - Guaranteed Tax Base Aid	(V-L1)	205,605.66	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	97,153.88	
M.	**Subtotal of BASE Budget Revenue	(V-M)		845,539.38

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		203,208.48
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		203,208.48

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.47
T.	BASE Mills - High School	(V-T)		10.52
U.	Over-BASE Mills	(V-U)		68.97
	1. District Property Tax Levy Mills	(V-U1)	68.97	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		101.96

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-80856610

01 General Fund

Adopted Budget	0001	1,048,747.86

Budget Uses

Expenditure Budget	0002	1,048,747.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	41,782.98
Direct State Aid	3110	436,847.96
Quality Educator	3111	41,762.01
At Risk Student	3112	4,053.52
Indian Education For All	3113	1,551.69
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	9,688.63
Data For Achievement	3116	1,485.54
State - Guaranteed Tax Base Aid	3120	205,605.66

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,877.45
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	730.06
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	97,153.88		
Over-BASE Levy	1110(c)	203,208.48		
District Tax Levy			1110	300,362.36
Total Estimated Revenues to Fund Adopted Budget			0004	1,048,747.86
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	135,000.00

Budget Uses

Expenditure Budget	0002	135,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	21,483.38
Contingency	0006	2,148.34
Over-Schedule	0011	111,368.28
Fund Balance for Budget	TFS48	96,145.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	96,145.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,815.86
State - On-Schedule Transportation Reimbursement	3210	11,815.86
District Tax Levy	1110	15,222.59
District Mills	999	5.17
Total Estimated Revenues to Fund Adopted Budget	0004	135,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	136,692.40

Budget Uses

Expenditure Budget	0002	136,692.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	186,008.77
Operating Reserve	0961	86,008.77
Unreserved Fund Balance Reappropriated	0970	100,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	36,692.40
District Mills	999	12.45
Total Estimated Revenues to Fund Adopted Budget	0004	136,692.40

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Type E Bus- 2021 Ford Expedition	2024	49,778.00	0.00	9,955.60	9,955.60
Type E Bus- 2021 Toyota Van	2023	43,714.00	8,742.80	8,742.80	8,742.80
2019 International Bus	2019	89,970.00	89,970.00	17,994.00	17,994.00
2015 International Bus	2015	108,011.88	162,017.82	N/A	NA
2011 Chevy Collins	2011	62,948.00	94,422.00	N/A	NA
Conversion Van Bus	2005	26,500.00	39,750.00	N/A	NA
Total					36,692.40

Budget Report
FY 2025

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-80856610

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-80856610

14 Retirement Fund

Adopted Budget	0001	151,000.00

Budget Uses

Expenditure Budget	0002	151,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,860.53
Operating Reserve	0961	30,200.00
Unreserved Fund Balance Reappropriated	0970	15,660.53

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	135,339.47
Total Estimated Revenues to Fund Adopted Budget	0004	151,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-80856610

17 Adult Education Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,188.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,188.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,811.30
District Mills	999	2.31
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,740.35

Budget Uses

Expenditure Budget	0002	1,740.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	960.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	960.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	779.87
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,740.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,700.14

Budget Uses

Expenditure Budget	0002	1,700.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,700.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,700.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,700.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-80856610

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

01 Beaverhead

0009 Lima K-12 Schools

Submit ID: 0009-80856610

61 Building Reserve Fund

Adopted Budget		0001	72,757.45

Budget Uses

Expenditure Budget		0002	72,757.45
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	15,827.45
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	15,827.45
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	27,627.58
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	20,000.00	
Building Reserve Permissive Levy	1110(b)	9,302.42	
District Tax Levy		1110	29,302.42
District Mills		999	9.95
Building Reserve Voted Mills		0134	6.79
Building Reserve Permissive Mills		0135	3.16
Total Estimated Revenues to Fund Adopted Budget		0004	72,757.45

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	120,000.00	6	612	20,000.00	20,000.00	20,000.00
Total						20,000.00

Budget Report
FY 2025

27 Lincoln

Submit ID: 0528-78557775

0528 Lincoln County H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	306	26,511,885

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Onna Escobar

(Signature) (Date)

Chairperson, School Trustees: Raymond Flanagan

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

27 Lincoln

Submit ID: 0528-78557775

0528 Lincoln County H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,474,716.23	250,052.31	10%	10.10%	31,589.57	2,101,020.01	342,106.65	12.89
10 Transportation	211,570.61	41,199.30	20%	19.47%	0.00	56,651.12	154,919.49	5.84
11 Bus Depreciation Reserve	190,303.46	0.00	N/A	0.00%	120,193.46	0.00	70,110.00	2.64
13 Tuition	5,144.13		N/A		4,262.96	0.00	881.17	0.03
14 Retirement	398,728.54	79,745.71	20%	20.00%	101,903.75	296,824.79		
17 Adult Education	38,850.34	0.00	35%	0.00%	38,850.34	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	42,418.21	0.00	N/A	0.00%	40,153.82	2,264.39	0.00	0.00
29 Flexibility	35.25	0.00	N/A	0.00%	35.25	0.00	0.00	0.00
61 Building Reserve	273,067.75	0.00	N/A	0.00%	223,747.75	20,734.41	28,585.59	1.08
Total of All Funds	3,634,834.52	370,997.32			560,736.90	2,477,494.72	596,602.90	22.48

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

27 Lincoln

Submit ID: 0528-78557775

0528 Lincoln County H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LINCOLN CO HS 9-12 306

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,252,227.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	94,910.32
D.	At Risk Student	(I-D)	9,901.78
E.	Indian Education For All	(I-E)	7,536.78
F.	American Indian Achievement Gap	(I-F)	3,630.00
G.	Data For Achievement	(I-G)	7,215.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	64,801.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	51,801.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	312
B.	BASE Budget Limit	(II-B)	2,418,660.76
C.	Maximum Budget Limit	(II-C)	3,010,211.95
D.	Over-BASE Levy As Submitted on Budget	(II-D)	19,676.00
E.	Adopted Budget	(II-E)	2,438,336.76

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,455,040.23
H.	Maximum Budget Limit	(II-H)	3,054,202.10
I.	Highest Budget Without a Vote	(II-I)	2,474,716.23
J.	Highest Budget	(II-J)	3,054,202.10
K.	Highest Voted Amount	(II-K)	579,485.87
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,474,716.23

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		247,471.62
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,580.69
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,580.69	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		31,589.57
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	31,589.57	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		281,641.88

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,474,716.23
1.	BASE Budget Limit	(V-A1)	2,455,040.23	
2.	Over-BASE Budget	(V-A2)	19,676.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,252,227.81
1.	Direct State Aid Paid By State	(V-B1)	1,252,227.81	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		94,910.32
D.	At Risk Student	(V-D)		9,901.78
E.	Indian Education For All	(V-E)		7,536.78
F.	American Indian Achievement Gap	(V-F)		3,630.00
G.	Data For Achievement	(V-G)		7,215.48
H.	Special Education Allowable Cost Payment	(V-H)		64,801.62
I.	Remaining Fund Balance Available	(V-I)		31,589.57
J.	Non-Levy Revenue and Funding Sources	(V-J)		31,414.07
1.	Actual Non-Levy Revenue	(V-J1)	31,414.07	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		951,812.80
1.	State - Guaranteed Tax Base Aid	(V-L1)	629,382.15	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	322,430.65	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,455,040.23

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		19,676.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		19,676.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.15
U.	Over-BASE Mills	(V-U)		0.74
1.	District Property Tax Levy Mills	(V-U1)	0.74	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		12.89

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

27 Lincoln

Submit ID: 0528-78557775

0528 Lincoln County H S

01 General Fund

Adopted Budget	0001	2,474,716.23

Budget Uses

Expenditure Budget	0002	2,474,716.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	31,589.57
Direct State Aid	3110	1,252,227.81
Quality Educator	3111	94,910.32
At Risk Student	3112	9,901.78
Indian Education For All	3113	7,536.78
American Indian Achievement Gap	3114	3,630.00
State Special Education Allowable Cost Payment to Districts	3115	64,801.62
Data For Achievement	3116	7,215.48
State - Guaranteed Tax Base Aid	3120	629,382.15

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	31,414.07
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	322,430.65		
Over-BASE Levy	1110(c)	19,676.00		
District Tax Levy			1110	342,106.65
Total Estimated Revenues to Fund Adopted Budget			0004	2,474,716.23
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	211,570.61

Budget Uses

Expenditure Budget	0002	211,570.61
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	51,501.02
Contingency	0006	5,150.10
Over-Schedule	0011	154,919.49
Fund Balance for Budget	TFS48	41,199.30
Operating Reserve	0961	41,199.30
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	28,325.56
State - On-Schedule Transportation Reimbursement	3210	28,325.56
District Tax Levy	1110	154,919.49
District Mills	999	5.84
Total Estimated Revenues to Fund Adopted Budget	0004	211,570.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

27 Lincoln

Submit ID: 0528-78557775

0528 Lincoln County H S

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	190,303.46

Budget Uses

Expenditure Budget	0002	190,303.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	120,193.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	120,193.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	70,110.00
District Mills	999	2.64
Total Estimated Revenues to Fund Adopted Budget	0004	190,303.46

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 BLUE BIRD #2592	2024	115,750.00	0.00	23,150.00	11,575.00
2023 BLUE BIRD #3187	2023	119,419.00	11,942.00	23,883.80	11,942.00
2022 IC INTEGRATED RE BUS #7467	2022	89,872.38	21,282.00	17,974.48	10,641.00
2021 IC CE BUS VIN # 4315	2020	106,007.00	30,777.00	21,201.40	9,719.00
2020 IC BUS #2327	2019	101,702.00	29,916.00	20,340.40	7,267.00
2019 IC CE BUS VIN#0599	2018	92,751.00	47,148.00	18,550.20	9,275.00
2018 IC CE 72 PASS #1710	2017	96,907.14	58,146.00	19,381.43	9,691.00
Total					70,110.00

Budget Report
FY 2025
27 Lincoln
0528 Lincoln County H S

Submit ID: 0528-78557775

13 Tuition Fund

Adopted Budget	0001	5,144.13

Budget Uses

Expenditure Budget	0002	5,144.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,262.96
Unreserved Fund Balance Reappropriated	0970	4,262.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	881.17
District Mills	999	0.03
Total Estimated Revenues to Fund Adopted Budget	0004	5,144.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	398,728.54

Budget Uses

Expenditure Budget	0002	398,728.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	181,649.46
Operating Reserve	0961	79,745.71
Unreserved Fund Balance Reappropriated	0970	101,903.75

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	296,824.79
Total Estimated Revenues to Fund Adopted Budget	0004	398,728.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	38,850.34

Budget Uses

Expenditure Budget	0002	38,850.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,850.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,850.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	38,850.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

27 Lincoln

Submit ID: 0528-78557775

0528 Lincoln County H S

28 Technology Fund

Adopted Budget	0001	42,418.21

Budget Uses

Expenditure Budget	0002	42,418.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	40,153.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,153.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,264.39
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	42,418.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	35.25

Budget Uses

Expenditure Budget	0002	35.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

27 Lincoln

Submit ID: 0528-78557775

0528 Lincoln County H S

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
27 Lincoln

Submit ID: 0528-78557775

0528 Lincoln County H S

61 Building Reserve Fund

Adopted Budget		0001	273,067.75

Budget Uses

Expenditure Budget		0002	273,067.75
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	223,747.75
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	223,747.75
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	20,734.41
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	28,585.59	
District Tax Levy		1110	28,585.59
District Mills		999	1.08
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.08
Total Estimated Revenues to Fund Adopted Budget		0004	273,067.75

Budget Report
FY 2025

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-48634676

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 102	48	4,770,507

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Whitney Cyr

(Signature) (Date)

Chairperson, School Trustees: Brenna Clark

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-48634676

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,652,171.67	167,751.53	10%	10.15%	30,117.00	1,234,817.10	387,237.57	81.18
10 Transportation	84,122.00	16,824.40	20%	20.00%	3,353.42	17,430.60	63,337.98	13.28
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,257.12		N/A		1,257.12	0.00	0.00	0.00
14 Retirement	218,000.00	43,600.00	20%	20.00%	10,779.43	207,220.57		
17 Adult Education	2,380.50	0.00	35%	0.00%	2,380.50	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	27,420.09	0.00	N/A	0.00%	26,099.13	1,320.96	0.00	0.00
29 Flexibility	94,447.19	0.00	N/A	0.00%	94,447.19	0.00	0.00	0.00
61 Building Reserve	5,711.51	0.00	N/A	0.00%	5,711.51	0.00	0.00	0.00
Total of All Funds	2,085,510.08	228,175.93			174,145.30	1,460,789.23	450,575.55	94.46

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-48634676

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LINCOLN K-6	78 *
M1	LINCOLN 7-8	24 *
H1	LINCOLN HS 9-12	48

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	716,416.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	71,087.24
D.	At Risk Student	(I-D)	15,296.99
E.	Indian Education For All	(I-E)	3,694.50
F.	American Indian Achievement Gap	(I-F)	968.00
G.	Data For Achievement	(I-G)	3,537.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	37,385.93
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,676.30
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,394.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	14,126.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	147
B.	BASE Budget Limit	(II-B)	1,388,683.01
C.	Maximum Budget Limit	(II-C)	1,717,361.33
D.	Over-BASE Levy As Submitted on Budget	(II-D)	220,000.00
E.	Adopted Budget	(II-E)	1,635,812.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,432,171.67
H.	Maximum Budget Limit	(II-H)	1,779,753.29
I.	Highest Budget Without a Vote	(II-I)	1,652,171.67
J.	Highest Budget	(II-J)	1,779,753.29
K.	Highest Voted Amount	(II-K)	127,581.62
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,652,171.67

Budget Report
FY 2025

25 Lewis & Clark

Submit ID: 1221-48634676

1221 Lincoln K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		165,217.17
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,534.36
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,534.36	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		30,117.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	30,117.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		197,868.53

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	25,164.40	12,221.53	37,385.93
B.	Special Education RSBG to Coop	5,135.18	2,541.12	7,676.30
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	12,119.83	5,905.06	18,024.89

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	685,007.40	387,036.00	1,072,043.40
		861,898.40	740,823.00	1,602,721.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	304,250.14	261,510.52	565,760.65
H.	Special Education in BASE@40%	12,119.83	5,905.06	18,024.89
I.	Subsidized BASE Amount	316,369.97	267,415.58	583,785.54
J.	Subsidized BASE Ratio	54%	46%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,652,171.67
1.	BASE Budget Limit	(V-A1)	1,432,171.67	
2.	Over-BASE Budget	(V-A2)	220,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		716,416.46
1.	Direct State Aid Paid By State	(V-B1)	716,416.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		71,087.24
D.	At Risk Student	(V-D)		15,296.99
E.	Indian Education For All	(V-E)		3,694.50
F.	American Indian Achievement Gap	(V-F)		968.00
G.	Data For Achievement	(V-G)		3,537.00

H.	Special Education Allowable Cost Payment	(V-H)		37,385.93
I.	Remaining Fund Balance Available	(V-I)		30,117.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		17,277.42
1.	Actual Non-Levy Revenue	(V-J1)	17,277.42	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		536,391.13
1.	State - Guaranteed Tax Base Aid	(V-L1)	369,153.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	167,237.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,432,171.67

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		220,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		220,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.00
T.	BASE Mills - High School	(V-T)		13.06
U.	Over-BASE Mills	(V-U)		46.12
1.	District Property Tax Levy Mills	(V-U1)	46.12	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		81.18

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,652,171.67

Budget Uses

Expenditure Budget	0002	1,652,171.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	30,117.00
Direct State Aid	3110	716,416.46
Quality Educator	3111	71,087.24
At Risk Student	3112	15,296.99
Indian Education For All	3113	3,694.50
American Indian Achievement Gap	3114	968.00
State Special Education Allowable Cost Payment to Districts	3115	37,385.93
Data For Achievement	3116	3,537.00
State - Guaranteed Tax Base Aid	3120	369,153.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	17,257.42
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	20.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	167,237.57		
Over-BASE Levy	1110(c)	220,000.00		
District Tax Levy			1110	387,237.57
Total Estimated Revenues to Fund Adopted Budget			0004	1,652,171.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	84,122.00

Budget Uses

Expenditure Budget	0002	84,122.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,846.00
Contingency	0006	1,584.60
Over-Schedule	0011	66,691.40
Fund Balance for Budget	TFS48	20,177.82
Operating Reserve	0961	16,824.40
Unreserved Fund Balance Reappropriated	0970	3,353.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,715.30
State - On-Schedule Transportation Reimbursement	3210	8,715.30
District Tax Levy	1110	63,337.98
District Mills	999	13.28
Total Estimated Revenues to Fund Adopted Budget	0004	84,122.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	1,257.12

Budget Uses

Expenditure Budget	0002	1,257.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,257.12
Unreserved Fund Balance Reappropriated	0970	1,257.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,257.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-48634676

14 Retirement Fund

Adopted Budget	0001	218,000.00

Budget Uses

Expenditure Budget	0002	218,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,379.43
Operating Reserve	0961	43,600.00
Unreserved Fund Balance Reappropriated	0970	10,779.43

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	207,220.57
Total Estimated Revenues to Fund Adopted Budget	0004	218,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,380.50

Budget Uses

Expenditure Budget	0002	2,380.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,380.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,380.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,380.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	27,420.09

Budget Uses

Expenditure Budget	0002	27,420.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	26,099.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,099.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,320.96
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,420.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	94,447.19

Budget Uses

Expenditure Budget	0002	94,447.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	94,447.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	94,447.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	94,447.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-48634676

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

25 Lewis & Clark

1221 Lincoln K-12 Schools

Submit ID: 1221-48634676

61 Building Reserve Fund

Adopted Budget		0001	5,711.51

Budget Uses

Expenditure Budget		0002	5,711.51
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	5,711.51
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	5,711.51
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	5,711.51

Budget Report
FY 2025

11 Dawson

0216 Lindsay Elem

Submit ID: 0216-85179295

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	9	N/A	2,789,167

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Theresa Zook

(Signature) (Date)

Chairperson, School Trustees: Mary Nagle

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

11 Dawson

Submit ID: 0216-85179295

0216 Lindsay Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	124,229.91	10,000.00	10%	8.05%	3,050.48	62,175.87	59,003.56	21.16
10 Transportation	3,791.87	400.00	20%	10.55%	779.85	3,012.02	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		625.93	0.00	0.00	0.00
14 Retirement	13,692.00	1,000.00	20%	7.30%	1,141.29	12,550.71		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	622.99	0.00	N/A	0.00%	530.37	92.62	0.00	0.00
29 Flexibility	63,145.65	0.00	N/A	0.00%	63,145.65	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	205,482.42	11,400.00			69,273.57	77,831.22	59,003.56	21.16

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

11 Dawson

Submit ID: 0216-85179295

0216 Lindsay Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 LINDSAY K-8 9

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	51,726.30
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,673.00
D.	At Risk Student	(I-D)	1,545.30
E.	Indian Education For All	(I-E)	221.67
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	212.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,429.47
I.	State Special Education Related-Services Payment To Coop	(I-I)	476.46
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	89,106.74
C.	Maximum Budget Limit	(II-C)	110,927.33
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,164.33
E.	Adopted Budget	(II-E)	111,271.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	100,419.07
H.	Maximum Budget Limit	(II-H)	124,229.91
I.	Highest Budget Without a Vote	(II-I)	124,229.91
J.	Highest Budget	(II-J)	124,229.91
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	124,229.91

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,050.48
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,050.48	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		13,050.48

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		124,229.91
1.	BASE Budget Limit	(V-A1)	100,419.07	
2.	Over-BASE Budget	(V-A2)	23,810.84	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		51,726.30
1.	Direct State Aid Paid By State	(V-B1)	51,726.30	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,673.00
D.	At Risk Student	(V-D)		1,545.30
E.	Indian Education For All	(V-E)		221.67
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		212.22
H.	Special Education Allowable Cost Payment	(V-H)		1,429.47
I.	Remaining Fund Balance Available	(V-I)		3,050.48
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,367.91
1.	Actual Non-Levy Revenue	(V-J1)	867.91	
2.	Anticipated Non-Levy Revenue	(V-J2)	2,500.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		35,192.72
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	35,192.72	
M.	**Subtotal of BASE Budget Revenue	(V-M)		100,419.07

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		23,810.84
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		23,810.84

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		12.62
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		8.54
1.	District Property Tax Levy Mills	(V-U1)	8.54	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		21.16

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

11 Dawson

0216 Lindsay Elem

Submit ID: 0216-85179295

01 General Fund

Adopted Budget	0001	124,229.91

Budget Uses

Expenditure Budget	0002	124,229.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,050.48
Direct State Aid	3110	51,726.30
Quality Educator	3111	3,673.00
At Risk Student	3112	1,545.30
Indian Education For All	3113	221.67
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,429.47
Data For Achievement	3116	212.22
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	867.91
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	2,500.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	35,192.72		
Over-BASE Levy	1110(c)	23,810.84		
District Tax Levy			1110	59,003.56
Total Estimated Revenues to Fund Adopted Budget			0004	124,229.91
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,791.87

Budget Uses

Expenditure Budget	0002	3,791.87
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	3,447.15
Contingency	0006	344.72
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	1,179.85
Operating Reserve	0961	400.00
Unreserved Fund Balance Reappropriated	0970	779.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,116.08
State - On-Schedule Transportation Reimbursement	3210	1,895.94
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,791.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	625.93
Unreserved Fund Balance Reappropriated	0970	625.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	625.93

14 Retirement Fund

Adopted Budget	0001	13,692.00

Budget Uses

Expenditure Budget	0002	13,692.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,141.29
Operating Reserve	0961	1,000.00
Unreserved Fund Balance Reappropriated	0970	1,141.29

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	12,550.71
Total Estimated Revenues to Fund Adopted Budget	0004	13,692.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	622.99

Budget Uses

Expenditure Budget	0002	622.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	530.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	530.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	92.62
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	622.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	63,145.65

Budget Uses

Expenditure Budget	0002	63,145.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	63,145.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	63,145.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	63,145.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2025

34 Park

0612 Livingston Elem

Submit ID: 0612-91361095

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 863	N/A	47,856,721

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Peter Grady

(Signature) (Date)

Chairperson, School Trustees: Dan Vermillion

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
34 Park
0612 Livingston Elem

Submit ID: 0612-91361095

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,183,275.00	700,072.48	10%	9.75%	0.00	4,658,526.24	2,524,748.76	52.76
10 Transportation	260,000.00	48,000.00	20%	18.46%	54,500.47	105,164.00	100,335.53	2.10
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	700,000.00		N/A		179,759.14	0.00	520,240.86	10.87
14 Retirement	1,050,000.00	210,000.00	20%	20.00%	138,697.67	911,302.33		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	461,176.82	0.00	N/A	0.00%	170,851.58	5,325.24	285,000.00	5.96
29 Flexibility	251,286.49	291,649.25	N/A	116.06%	0.00	133,408.79	117,877.70	2.46
61 Building Reserve	1,254,152.03	0.00	N/A	0.00%	823,122.03	21,030.00	410,000.00	8.57
Total of All Funds	11,159,890.34	1,249,721.73			1,366,930.89	5,834,756.60	3,958,202.85	82.72

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

34 Park

0612 Livingston Elem

Submit ID: 0612-91361095

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LIVINGSTON K-6	648 *
M1	LIVINGSTON 7-8	215 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,677,869.22
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	306,004.98
D.	At Risk Student	(I-D)	32,848.62
E.	Indian Education For All	(I-E)	21,255.69
F.	American Indian Achievement Gap	(I-F)	6,292.00
G.	Data For Achievement	(I-G)	20,349.54
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	424,451.33
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	50,087.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	873
B.	BASE Budget Limit	(II-B)	5,627,316.98
C.	Maximum Budget Limit	(II-C)	7,014,665.12
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,398,952.95
E.	Adopted Budget	(II-E)	7,026,269.93

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,773,589.81
H.	Maximum Budget Limit	(II-H)	7,226,412.39
I.	Highest Budget Without a Vote	(II-I)	7,183,275.05
J.	Highest Budget	(II-J)	7,226,412.39
K.	Highest Voted Amount	(II-K)	43,137.34
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	7,183,275.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		700,072.48
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		700,072.48

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		7,183,275.00
1.	BASE Budget Limit	(V-A1)	5,773,589.81	
2.	Over-BASE Budget	(V-A2)	1,409,685.19	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,677,869.22
1.	Direct State Aid Paid By State	(V-B1)	2,677,869.22	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		306,004.98
D.	At Risk Student	(V-D)		32,848.62
E.	Indian Education For All	(V-E)		21,255.69
F.	American Indian Achievement Gap	(V-F)		6,292.00
G.	Data For Achievement	(V-G)		20,349.54
H.	Special Education Allowable Cost Payment	(V-H)		424,451.33
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,427.76
1.	Actual Non-Levy Revenue	(V-J1)	2,427.76	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,282,090.67
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,167,027.10	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,115,063.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,773,589.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,409,685.19
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,409,685.19

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.30
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		29.46
1.	District Property Tax Levy Mills	(V-U1)	29.46	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.76

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

34 Park

0612 Livingston Elem

Submit ID: 0612-91361095

01 General Fund

Adopted Budget	0001	7,183,275.00

Budget Uses

Expenditure Budget	0002	7,183,275.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,677,869.22
Quality Educator	3111	306,004.98
At Risk Student	3112	32,848.62
Indian Education For All	3113	21,255.69
American Indian Achievement Gap	3114	6,292.00
State Special Education Allowable Cost Payment to Districts	3115	424,451.33
Data For Achievement	3116	20,349.54
State - Guaranteed Tax Base Aid	3120	1,167,027.10

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,427.76
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,115,063.57		
Over-BASE Levy	1110(c)	1,409,685.19		
District Tax Levy			1110	2,524,748.76
Total Estimated Revenues to Fund Adopted Budget			0004	7,183,275.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	260,000.00

Budget Uses

Expenditure Budget	0002	260,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	105,164.00
Contingency	0006	0.00
Over-Schedule	0011	154,836.00
Fund Balance for Budget	TFS48	102,500.47
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	54,500.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	52,582.00
State - On-Schedule Transportation Reimbursement	3210	52,582.00
District Tax Levy	1110	100,335.53
District Mills	999	2.10
Total Estimated Revenues to Fund Adopted Budget	0004	260,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025
34 Park
0612 Livingston Elem

Submit ID: 0612-91361095

13 Tuition Fund

Adopted Budget	0001	700,000.00

Budget Uses

Expenditure Budget	0002	700,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	179,759.14
Unreserved Fund Balance Reappropriated	0970	179,759.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	520,240.86
District Mills	999	10.87
Total Estimated Revenues to Fund Adopted Budget	0004	700,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
34 Park

0612 Livingston Elem

Submit ID: 0612-91361095

14 Retirement Fund

Adopted Budget	0001	1,050,000.00

Budget Uses

Expenditure Budget	0002	1,050,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	348,697.67
Operating Reserve	0961	210,000.00
Unreserved Fund Balance Reappropriated	0970	138,697.67

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	911,302.33
Total Estimated Revenues to Fund Adopted Budget	0004	1,050,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	461,176.82

Budget Uses

Expenditure Budget	0002	461,176.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	170,851.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	170,851.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,325.24
District Tax Levy	1110	285,000.00
District Mills	999	5.96
Total Estimated Revenues to Fund Adopted Budget	0004	461,176.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
34 Park
0612 Livingston Elem

Submit ID: 0612-91361095

29 Flexibility Fund

Adopted Budget	0001	251,286.49

Budget Uses

Expenditure Budget	0002	251,286.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	291,649.25
Operating Reserve	0961	291,649.25
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	117,877.70
State - Advanced Opportunity Aid	3770	15,531.09
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	117,877.70
District Mills	999	2.46
Total Estimated Revenues to Fund Adopted Budget	0004	251,286.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

34 Park

0612 Livingston Elem

Submit ID: 0612-91361095

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

34 Park

0612 Livingston Elem

Submit ID: 0612-91361095

61 Building Reserve Fund

Adopted Budget		0001	1,254,152.03

Budget Uses

Expenditure Budget		0002	1,254,152.03
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	823,122.03
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	823,122.03
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	21,030.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	320,000.00	
Building Reserve Permissive Levy	1110(b)	90,000.00	
District Tax Levy		1110	410,000.00
District Mills		999	8.57
Building Reserve Voted Mills		0134	6.69
Building Reserve Permissive Mills		0135	1.88
Total Estimated Revenues to Fund Adopted Budget		0004	1,254,152.03

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	1,600,000.00	5	612	0.00	320,000.00	320,000.00
Total						320,000.00

Budget Report
FY 2025

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-25264530

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,166	572	29,103,046

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Laurie Kvamme

(Signature) (Date)

Chairperson, School Trustees: Josh Skidmore

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-25264530

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	13,052,562.52	1,472,930.14	10%	11.28%	0.00	10,670,507.82	2,382,054.70	81.82
10 Transportation	1,249,255.92	249,851.18	20%	20.00%	396,521.11	257,637.60	595,097.21	20.45
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	512,716.38		N/A		143,055.74	0.00	369,660.64	12.70
14 Retirement	1,960,285.00	392,057.00	20%	20.00%	183,507.95	1,776,777.05		
17 Adult Education	75,000.00	26,250.00	35%	35.00%	58,614.06	0.00	16,385.94	0.56
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	338,645.00	0.00	N/A	0.00%	247,810.11	15,834.89	75,000.00	2.58
29 Flexibility	701,175.00	0.00	N/A	0.00%	573,019.66	128,155.34	0.00	0.00
61 Building Reserve	1,411,642.46	0.00	N/A	0.00%	1,149,362.46	163,837.55	98,442.45	3.38
Total of All Funds	19,301,282.28	2,141,088.32			2,751,891.09	13,012,750.25	3,536,640.94	121.49

50 Debt Service **Tax Jurisdiction**								
K12 EL	693,125.00	50,000.00	20-9-438	7.21%	112,503.12	0.00	580,621.88	19.95
K12 HS	2,771,000.00	70,000.00	20-9-438	2.53%	130,000.00	0.00	2,641,000.00	90.75
EL	910,812.50	40,000.00	20-9-438	4.39%	21,000.00	0.00	889,812.50	30.57

Budget Report
FY 2025

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-25264530

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LOCKWOOD K-6	871 *
M1	LOCKWOOD 7-8	295 *
H1	LOCKWOOD HS 9-12	572

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	5,773,793.28
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	613,133.89
D.	At Risk Student	(I-D)	68,402.46
E.	Indian Education For All	(I-E)	42,806.94
F.	American Indian Achievement Gap	(I-F)	48,884.00
G.	Data For Achievement	(I-G)	40,982.04
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	428,246.77
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	95,290.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	101,894.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,748
B.	BASE Budget Limit	(II-B)	11,425,343.56
C.	Maximum Budget Limit	(II-C)	14,181,418.38
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,305,396.91
E.	Adopted Budget	(II-E)	12,730,740.47

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	11,747,165.61
H.	Maximum Budget Limit	(II-H)	14,587,466.37
I.	Highest Budget Without a Vote	(II-I)	13,052,562.52
J.	Highest Budget	(II-J)	14,587,466.37
K.	Highest Voted Amount	(II-K)	1,534,903.85
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	13,052,562.52

Budget Report
FY 2025

56 Yellowstone

Submit ID: 1241-25264530

1241 Lockwood K-12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,305,256.25
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		167,673.89
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	167,673.89	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,472,930.14

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	284,865.20	143,381.57	428,246.77
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	113,946.08	57,352.63	171,298.71

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	247,667.00	353,787.00	601,454.00
F.	100% Of Per Student Entitlement	7,778,062.50	4,537,247.00	12,315,309.50
		8,025,729.50	4,891,034.00	12,916,763.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	2,833,082.51	1,726,535.00	4,559,617.52
H.	Special Education in BASE@40%	113,946.08	57,352.63	171,298.71
I.	Subsidized BASE Amount	2,947,028.59	1,783,887.63	4,730,916.23
J.	Subsidized BASE Ratio	62%	38%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		13,052,562.52
1.	BASE Budget Limit	(V-A1)	11,747,165.61	
2.	Over-BASE Budget	(V-A2)	1,305,396.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		5,773,793.28
1.	Direct State Aid Paid By State	(V-B1)	5,773,793.28	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		613,133.89
D.	At Risk Student	(V-D)		68,402.46
E.	Indian Education For All	(V-E)		42,806.94
F.	American Indian Achievement Gap	(V-F)		48,884.00
G.	Data For Achievement	(V-G)		40,982.04

H.	Special Education Allowable Cost Payment	(V-H)		428,246.77
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		41,572.74
	1. Actual Non-Levy Revenue	(V-J1)	41,572.74	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		4,689,343.49
	1. State - Guaranteed Tax Base Aid	(V-L1)	3,612,685.70	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,076,657.79	
M.	**Subtotal of BASE Budget Revenue	(V-M)		11,747,165.61

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,305,396.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,305,396.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.37
T.	BASE Mills - High School	(V-T)		13.60
U.	Over-BASE Mills	(V-U)		44.85
	1. District Property Tax Levy Mills	(V-U1)	44.85	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		81.82

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-25264530

01 General Fund

Adopted Budget	0001	13,052,562.52

Budget Uses

Expenditure Budget	0002	13,052,562.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	5,773,793.28
Quality Educator	3111	613,133.89
At Risk Student	3112	68,402.46
Indian Education For All	3113	42,806.94
American Indian Achievement Gap	3114	48,884.00
State Special Education Allowable Cost Payment to Districts	3115	428,246.77
Data For Achievement	3116	40,982.04
State - Guaranteed Tax Base Aid	3120	3,612,685.70

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	41,572.74
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,076,657.79		
Over-BASE Levy	1110(c)	1,305,396.91		
District Tax Levy			1110	2,382,054.70
Total Estimated Revenues to Fund Adopted Budget			0004	13,052,562.52
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,249,255.92

Budget Uses

Expenditure Budget	0002	1,249,255.92
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	234,216.00
Contingency	0006	23,421.60
Over-Schedule	0011	991,618.32
Fund Balance for Budget	TFS48	646,372.29
Operating Reserve	0961	249,851.18
Unreserved Fund Balance Reappropriated	0970	396,521.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	128,818.80
State - On-Schedule Transportation Reimbursement	3210	128,818.80
District Tax Levy	1110	595,097.21
District Mills	999	20.45
Total Estimated Revenues to Fund Adopted Budget	0004	1,249,255.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	512,716.38

Budget Uses

Expenditure Budget	0002	369,660.64
Add To Fund Balance	0003	143,055.74
Fund Balance for Budget	TFS48	143,055.74
Unreserved Fund Balance Reappropriated	0970	143,055.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	369,660.64
District Mills	999	12.70
Total Estimated Revenues to Fund Adopted Budget	0004	512,716.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,960,285.00

Budget Uses

Expenditure Budget	0002	1,960,285.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	575,564.95
Operating Reserve	0961	392,057.00
Unreserved Fund Balance Reappropriated	0970	183,507.95

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,776,777.05
Total Estimated Revenues to Fund Adopted Budget	0004	1,960,285.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	84,864.06
Operating Reserve	0961	26,250.00
Unreserved Fund Balance Reappropriated	0970	58,614.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,385.94
District Mills	999	0.56
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	338,645.00

Budget Uses

Expenditure Budget	0002	90,834.89
Add To Fund Balance	0003	247,810.11
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	247,810.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	247,810.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,999.96
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	10,834.93
District Tax Levy	1110	75,000.00
District Mills	999	2.58
Total Estimated Revenues to Fund Adopted Budget	0004	338,645.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	701,175.00

Budget Uses

Expenditure Budget	0002	701,175.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	573,019.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	573,019.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	19,000.44
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	109,154.90
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	701,175.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-25264530

50 Debt Service Fund

EL

Taxable Value		29,103,046.00
Adopted Budget	0001	910,812.50

Budget Uses

Expenditure Budget	0002	910,812.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	61,000.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	21,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	889,812.50
Jurisdiction Mills	999	30.57
Total Estimated Revenues to Fund Adopted Budget	0004	910,812.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Refunding Bond	08/18/2016	06/30/2027	8,065,000.00	1,745,000.00	835,000.00	75,312.50	500.00
Total Bond Requirements							910,812.50
Total Debt Service Requirements						0002	910,812.50

Budget Report
FY 2025

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-25264530

K12 EL

Taxable Value		29,103,046.00
Adopted Budget	0001	693,125.00

Budget Uses

Expenditure Budget	0002	693,125.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	162,503.12
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	112,503.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	580,621.88
Jurisdiction Mills	999	19.95
Total Estimated Revenues to Fund Adopted Budget	0004	693,125.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	07/31/2018	06/30/2038	9,980,000.00	8,292,000.00	268,000.00	424,625.00	500.00
Total Bond Requirements							693,125.00
Total Debt Service Requirements						0002	693,125.00

Budget Report
FY 2025

56 Yellowstone

1241 Lockwood K-12

Submit ID: 1241-25264530

K12 HS

Taxable Value		29,103,046.00
Adopted Budget	0001	2,771,000.00

Budget Uses

Expenditure Budget	0002	2,771,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	200,000.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	130,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,641,000.00
Jurisdiction Mills	999	90.75
Total Estimated Revenues to Fund Adopted Budget	0004	2,771,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	07/31/2018	06/30/2038	39,920,000.00	33,168,000.00	1,072,000.00	1,698,500.00	500.00
Total Bond Requirements							2,771,000.00
Total Debt Service Requirements						0002	2,771,000.00

61 Building Reserve Fund

Adopted Budget		0001	1,411,642.46

Budget Uses

Expenditure Budget		0002	1,411,642.46
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,149,362.46
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,149,362.46
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	40,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	123,837.55
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	98,442.45	
District Tax Levy		1110	98,442.45
District Mills		999	3.38
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.38
Total Estimated Revenues to Fund Adopted Budget		0004	1,411,642.46

Budget Report
FY 2025

02 Big Horn

0025 Lodge Grass Elem

Submit ID: 0025-83494895

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	265	N/A	2,005,329

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jasmine Bird

(Signature) (Date)

Chairperson, School Trustees: Rachel Pretty On Top

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
02 Big Horn
0025 Lodge Grass Elem

Submit ID: 0025-83494895

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,851,054.71	182,870.81	10%	9.88%	0.00	1,804,502.21	46,552.50	23.24
10 Transportation	157,500.00	15,660.53	20%	9.94%	0.00	34,650.00	122,850.00	61.26
11 Bus Depreciation Reserve	139,216.03	0.00	N/A	0.00%	106,075.03	0.00	33,141.00	16.53
13 Tuition	35,000.00		N/A		8.32	0.00	34,991.68	17.45
14 Retirement	395,700.00	79,140.00	20%	20.00%	116,326.76	279,373.24		
17 Adult Education	5,761.31	0.00	35%	0.00%	5,761.31	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	8,196.77	0.00	N/A	0.00%	6,489.46	1,707.31	0.00	0.00
29 Flexibility	61.88	0.00	N/A	0.00%	61.88	0.00	0.00	0.00
61 Building Reserve	239,728.58	0.00	N/A	0.00%	169,258.58	33,470.00	37,000.00	18.45
Total of All Funds	2,832,219.28	277,671.34			403,981.34	2,153,702.76	274,535.18	136.93

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

02 Big Horn

0025 Lodge Grass Elem

Submit ID: 0025-83494895

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LODGE GRASS K-6	180
M1	LODGE GRASS 7-8	85

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	891,103.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	77,757.41
D.	At Risk Student	(I-D)	28,575.78
E.	Indian Education For All	(I-E)	6,526.95
F.	American Indian Achievement Gap	(I-F)	58,564.00
G.	Data For Achievement	(I-G)	6,248.70
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	56,119.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	29,243.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	277
B.	BASE Budget Limit	(II-B)	1,862,369.89
C.	Maximum Budget Limit	(II-C)	2,284,649.28
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,862,369.89

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,851,054.71
H.	Maximum Budget Limit	(II-H)	2,283,429.94
I.	Highest Budget Without a Vote	(II-I)	1,851,054.71
J.	Highest Budget	(II-J)	2,283,429.94
K.	Highest Voted Amount	(II-K)	432,375.23
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,851,054.71

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		182,870.81
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		182,870.81

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,851,054.71
1.	BASE Budget Limit	(V-A1)	1,851,054.71	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		891,103.00
1.	Direct State Aid Paid By State	(V-B1)	891,103.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		77,757.41
D.	At Risk Student	(V-D)		28,575.78
E.	Indian Education For All	(V-E)		6,526.95
F.	American Indian Achievement Gap	(V-F)		58,564.00
G.	Data For Achievement	(V-G)		6,248.70
H.	Special Education Allowable Cost Payment	(V-H)		56,119.05
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		726,159.82
1.	State - Guaranteed Tax Base Aid	(V-L1)	679,607.32	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	46,552.50	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,851,054.71

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.24
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.24

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025
02 Big Horn
0025 Lodge Grass Elem

Submit ID: 0025-83494895

01 General Fund

Adopted Budget	0001	1,851,054.71

Budget Uses

Expenditure Budget	0002	1,851,054.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	891,103.00
Quality Educator	3111	77,757.41
At Risk Student	3112	28,575.78
Indian Education For All	3113	6,526.95
American Indian Achievement Gap	3114	58,564.00
State Special Education Allowable Cost Payment to Districts	3115	56,119.05
Data For Achievement	3116	6,248.70
State - Guaranteed Tax Base Aid	3120	679,607.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	46,552.50		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	46,552.50
Total Estimated Revenues to Fund Adopted Budget			0004	1,851,054.71
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	157,500.00

Budget Uses

Expenditure Budget	0002	157,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	31,500.00
Contingency	0006	3,150.00
Over-Schedule	0011	122,850.00
Fund Balance for Budget	TFS48	15,660.53
Operating Reserve	0961	15,660.53
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,325.00
State - On-Schedule Transportation Reimbursement	3210	17,325.00
District Tax Levy	1110	122,850.00
District Mills	999	61.26
Total Estimated Revenues to Fund Adopted Budget	0004	157,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

02 Big Horn

0025 Lodge Grass Elem

Submit ID: 0025-83494895

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	139,216.03

Budget Uses

Expenditure Budget	0002	139,216.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	106,075.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	106,075.03
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	33,141.00
District Mills	999	16.53
Total Estimated Revenues to Fund Adopted Budget	0004	139,216.03

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Starcraft Allstar XL Activity Bus	2024	223,000.00	0.00	44,600.00	22,300.00
2023 Thomas Freightliner C2 Bus	2024	65,500.00	0.00	13,100.00	6,550.00
2024 Thomas Bus 1367	2023	21,455.00	4,291.00	4,291.00	4,291.00
2015 International 2	2017	93,880.23	116,328.10	18,776.05	0.00
2015 IC CE Bus	2016	50,120.00	75,132.00	10,024.00	0.00
Total					33,141.00

Budget Report
FY 2025
02 Big Horn
0025 Lodge Grass Elem

Submit ID: 0025-83494895

13 Tuition Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8.32
Unreserved Fund Balance Reappropriated	0970	8.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	34,991.68
District Mills	999	17.45
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	395,700.00

Budget Uses

Expenditure Budget	0002	395,700.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	195,466.76
Operating Reserve	0961	79,140.00
Unreserved Fund Balance Reappropriated	0970	116,326.76

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	279,373.24
Total Estimated Revenues to Fund Adopted Budget	0004	395,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,761.31

Budget Uses

Expenditure Budget	0002	5,761.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,761.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,761.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,761.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	8,196.77

Budget Uses

Expenditure Budget	0002	8,196.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,489.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,489.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,707.31
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,196.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	61.88

Budget Uses

Expenditure Budget	0002	61.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	61.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	61.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
02 Big Horn
0025 Lodge Grass Elem

Submit ID: 0025-83494895

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

02 Big Horn

0025 Lodge Grass Elem

Submit ID: 0025-83494895

61 Building Reserve Fund

Adopted Budget		0001	239,728.58

Budget Uses

Expenditure Budget		0002	239,728.58
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	169,258.58
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	169,258.58
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	33,470.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	12,000.00	
District Tax Levy		1110	37,000.00
District Mills		999	18.45
Building Reserve Voted Mills		0134	12.47
Building Reserve Permissive Mills		0135	5.98
Total Estimated Revenues to Fund Adopted Budget		0004	239,728.58

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2015	250,000.00	10	612	225,000.00	25,000.00	25,000.00
Total						25,000.00

Budget Report
FY 2025

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-70922809

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	176	3,121,236

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jasmine Bird

(Signature) (Date)

Chairperson, School Trustees: Rachel Pretty On Top

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-70922809

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,659,343.20	167,278.61	10%	10.08%	67.15	1,619,854.90	39,421.15	12.60
10 Transportation	145,943.00	17,900.55	20%	12.27%	0.00	73,712.45	72,230.55	23.14
11 Bus Depreciation Reserve	246,761.72	0.00	N/A	0.00%	150,906.29	33,706.43	62,149.00	19.91
13 Tuition	7,500.00		N/A		1,438.22	2,255.86	3,805.92	1.22
14 Retirement	395,700.00	79,140.00	20%	20.00%	98,178.10	297,521.90		
17 Adult Education	15,000.00	0.00	35%	0.00%	11,841.78	2,080.64	1,077.58	0.35
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	8,999.70	0.00	N/A	0.00%	7,469.21	1,530.49	0.00	0.00
29 Flexibility	2,286.15	0.00	N/A	0.00%	2,286.15	0.00	0.00	0.00
61 Building Reserve	278,580.09	0.00	N/A	0.00%	195,610.26	48,869.83	34,100.00	10.93
Total of All Funds	2,760,113.86	264,319.16			467,797.16	2,079,532.50	212,784.20	68.15

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-70922809

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 LODGE GRASS HS 9-12 176

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	789,977.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	56,307.09
D.	At Risk Student	(I-D)	20,470.74
E.	Indian Education For All	(I-E)	4,334.88
F.	American Indian Achievement Gap	(I-F)	41,866.00
G.	Data For Achievement	(I-G)	4,150.08
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	84,560.58
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	46,490.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	176
B.	BASE Budget Limit	(II-B)	1,600,377.82
C.	Maximum Budget Limit	(II-C)	1,991,171.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,600,377.82

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,659,343.20
H.	Maximum Budget Limit	(II-H)	2,063,536.95
I.	Highest Budget Without a Vote	(II-I)	1,659,343.20
J.	Highest Budget	(II-J)	2,063,536.95
K.	Highest Voted Amount	(II-K)	404,193.75
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,659,343.20

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		165,934.32
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,344.29
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,344.29	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		67.15
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	67.15	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		167,345.76

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,659,343.20
	1. BASE Budget Limit	(V-A1)	1,659,343.20	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		789,977.29
	1. Direct State Aid Paid By State	(V-B1)	789,977.29	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		56,307.09
D.	At Risk Student	(V-D)		20,470.74
E.	Indian Education For All	(V-E)		4,334.88
F.	American Indian Achievement Gap	(V-F)		41,866.00
G.	Data For Achievement	(V-G)		4,150.08
H.	Special Education Allowable Cost Payment	(V-H)		84,560.58
I.	Remaining Fund Balance Available	(V-I)		67.15
J.	Non-Levy Revenue and Funding Sources	(V-J)		32,414.24
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	32,414.24	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		625,195.15
	1. State - Guaranteed Tax Base Aid	(V-L1)	585,774.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	39,421.15	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,659,343.20

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.60
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		12.60

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-70922809

01 General Fund

Adopted Budget	0001	1,659,343.20

Budget Uses

Expenditure Budget	0002	1,659,343.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	67.15
Direct State Aid	3110	789,977.29
Quality Educator	3111	56,307.09
At Risk Student	3112	20,470.74
Indian Education For All	3113	4,334.88
American Indian Achievement Gap	3114	41,866.00
State Special Education Allowable Cost Payment to Districts	3115	84,560.58
Data For Achievement	3116	4,150.08
State - Guaranteed Tax Base Aid	3120	585,774.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	32,414.24
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	39,421.15		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	39,421.15
Total Estimated Revenues to Fund Adopted Budget			0004	1,659,343.20
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	145,943.00

Budget Uses

Expenditure Budget	0002	145,943.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	29,500.00
Contingency	0006	2,950.00
Over-Schedule	0011	113,493.00
Fund Balance for Budget	TFS48	17,900.55
Operating Reserve	0961	17,900.55
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	41,262.45
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,225.00
State - On-Schedule Transportation Reimbursement	3210	16,225.00
District Tax Levy	1110	72,230.55
District Mills	999	23.14
Total Estimated Revenues to Fund Adopted Budget	0004	145,943.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-70922809

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	246,761.72

Budget Uses

Expenditure Budget	0002	246,761.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	150,906.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	150,906.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	33,706.43
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	62,149.00
District Mills	999	19.91
Total Estimated Revenues to Fund Adopted Budget	0004	246,761.72

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Starcraft Allstar XL Activity Bus	2024	223,000.00	0.00	44,600.00	25,000.00
2023 Thomas Freightliner C2 Bus	2024	69,500.00	0.00	13,900.00	10,000.00
2024 Thomas Bus 1367	2023	169,000.00	16,900.00	33,800.00	16,900.00
1994 MCI Charter	2018	23,500.00	25,400.00	4,700.00	0.00
2018 IC 3000	2017	102,449.32	121,468.72	20,489.86	10,249.00
2015 IC CE Bus	2016	39,380.00	57,566.00	7,876.00	0.00
Total					62,149.00

Budget Report
FY 2025
02 Big Horn
1190 Lodge Grass H S

Submit ID: 1190-70922809

13 Tuition Fund

Adopted Budget	0001	7,500.00

Budget Uses

Expenditure Budget	0002	7,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,438.22
Unreserved Fund Balance Reappropriated	0970	1,438.22

Estimated Funding Sources

Coal Gross Proceeds	1123	2,255.86
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,805.92
District Mills	999	1.22
Total Estimated Revenues to Fund Adopted Budget	0004	7,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
02 Big Horn
1190 Lodge Grass H S

Submit ID: 1190-70922809

14 Retirement Fund

Adopted Budget	0001	395,700.00

Budget Uses

Expenditure Budget	0002	395,700.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	177,318.10
Operating Reserve	0961	79,140.00
Unreserved Fund Balance Reappropriated	0970	98,178.10

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	297,521.90
Total Estimated Revenues to Fund Adopted Budget	0004	395,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,841.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,841.78

Estimated Funding Sources

Coal Gross Proceeds	1123	2,080.64
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,077.58
District Mills	999	0.35
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	8,999.70

Budget Uses

Expenditure Budget	0002	8,999.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,469.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,469.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,530.49
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,999.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
02 Big Horn
1190 Lodge Grass H S

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29 Flexibility Fund

Adopted Budget	0001	2,286.15

Budget Uses

Expenditure Budget	0002	2,286.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,286.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,286.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,286.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

02 Big Horn

1190 Lodge Grass H S

Submit ID: 1190-70922809

61 Building Reserve Fund

Adopted Budget		0001	278,580.09

Budget Uses

Expenditure Budget		0002	278,580.09
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	195,610.26
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	195,610.26
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	23,609.83
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	25,260.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	9,100.00	
District Tax Levy		1110	34,100.00
District Mills		999	10.93
Building Reserve Voted Mills		0134	8.01
Building Reserve Permissive Mills		0135	2.92
Total Estimated Revenues to Fund Adopted Budget		0004	278,580.09

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2015	250,000.00	10	612	225,000.00	25,000.00	25,000.00
Total						25,000.00

Budget Report
FY 2025

32 Missoula

0588 Lolo Elem

Submit ID: 0588-15565933

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 543	N/A	14,294,876

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Robbi Ludemann

(Signature) (Date)

Chairperson, School Trustees: Bridgett Beal

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

32 Missoula

0588 Lolo Elem

Submit ID: 0588-15565933

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,419,699.20	441,969.92	10%	10.00%	736.31	3,240,862.95	1,178,099.94	82.41
10 Transportation	204,000.00	28,689.19	20%	14.06%	0.00	5,346.00	198,654.00	13.90
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	210,000.00		N/A		250.24	0.00	209,749.76	14.67
14 Retirement	608,087.00	121,617.40	20%	20.00%	37,354.67	570,732.33		
17 Adult Education	40,000.00	14,000.00	35%	35.00%	1,529.36	0.00	38,470.64	2.69
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	89,451.72	0.00	N/A	0.00%	31,561.71	3,290.01	54,600.00	3.82
29 Flexibility	164,275.75	0.00	N/A	0.00%	164,275.75	0.00	0.00	0.00
61 Building Reserve	706,271.16	0.00	N/A	0.00%	631,211.16	47,331.09	27,728.91	1.94
Total of All Funds	6,441,784.83	606,276.51			866,919.20	3,867,562.38	1,707,303.25	119.43

50 Debt Service **Tax Jurisdiction**								
0588	1,164,700.00	0.00	20-9-438	0.00%	110,065.46	0.00	1,054,634.54	73.78

Budget Report
FY 2025

32 Missoula

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Submit ID: 0588-15565933

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LOLO K-6	430 *
M1	LOLO 7-8	113 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,698,782.37
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	187,323.00
D.	At Risk Student	(I-D)	13,864.95
E.	Indian Education For All	(I-E)	13,374.09
F.	American Indian Achievement Gap	(I-F)	4,840.00
G.	Data For Achievement	(I-G)	12,803.94
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	202,173.39
I.	State Special Education Related-Services Payment To Coop	(I-I)	28,587.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	46,311.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	546
B.	BASE Budget Limit	(II-B)	3,548,794.48
C.	Maximum Budget Limit	(II-C)	4,450,146.49
D.	Over-BASE Levy As Submitted on Budget	(II-D)	852,689.03
E.	Adopted Budget	(II-E)	4,401,483.51

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	83%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,567,010.17
H.	Maximum Budget Limit	(II-H)	4,426,318.99
I.	Highest Budget Without a Vote	(II-I)	4,419,699.20
J.	Highest Budget	(II-J)	4,441,855.50
K.	Highest Voted Amount	(II-K)	22,156.30
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,419,699.20

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		441,969.92
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		736.31
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	736.31	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		442,706.23

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,419,699.20
1.	BASE Budget Limit	(V-A1)	3,567,010.17	
2.	Over-BASE Budget	(V-A2)	852,689.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,698,782.37
1.	Direct State Aid Paid By State	(V-B1)	1,698,782.37	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		187,323.00
D.	At Risk Student	(V-D)		13,864.95
E.	Indian Education For All	(V-E)		13,374.09
F.	American Indian Achievement Gap	(V-F)		4,840.00
G.	Data For Achievement	(V-G)		12,803.94
H.	Special Education Allowable Cost Payment	(V-H)		202,173.39
I.	Remaining Fund Balance Available	(V-I)		736.31
J.	Non-Levy Revenue and Funding Sources	(V-J)		53,662.85
1.	Actual Non-Levy Revenue	(V-J1)	53,662.85	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,379,449.27
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,054,038.36	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	325,410.91	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,567,010.17

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		852,689.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		852,689.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.76
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		59.65
1.	District Property Tax Levy Mills	(V-U1)	59.65	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		82.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

32 Missoula

0588 Lolo Elem

Submit ID: 0588-15565933

01 General Fund

Adopted Budget	0001	4,419,699.20

Budget Uses

Expenditure Budget	0002	4,419,699.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	736.31
Direct State Aid	3110	1,698,782.37
Quality Educator	3111	187,323.00
At Risk Student	3112	13,864.95
Indian Education For All	3113	13,374.09
American Indian Achievement Gap	3114	4,840.00
State Special Education Allowable Cost Payment to Districts	3115	202,173.39
Data For Achievement	3116	12,803.94
State - Guaranteed Tax Base Aid	3120	1,054,038.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	53,321.60
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	341.25
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	325,410.91		
Over-BASE Levy	1110(c)	852,689.03		
District Tax Levy			1110	1,178,099.94
Total Estimated Revenues to Fund Adopted Budget			0004	4,419,699.20
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	204,000.00

Budget Uses

Expenditure Budget	0002	204,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	4,860.00
Contingency	0006	486.00
Over-Schedule	0011	198,654.00
Fund Balance for Budget	TFS48	28,689.19
Operating Reserve	0961	28,689.19
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	2,673.00
State - On-Schedule Transportation Reimbursement	3210	2,673.00
District Tax Levy	1110	198,654.00
District Mills	999	13.90
Total Estimated Revenues to Fund Adopted Budget	0004	204,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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32 Missoula

0588 Lolo Elem

Submit ID: 0588-15565933

13 Tuition Fund

Adopted Budget	0001	210,000.00

Budget Uses

Expenditure Budget	0002	210,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	250.24
Unreserved Fund Balance Reappropriated	0970	250.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	209,749.76
District Mills	999	14.67
Total Estimated Revenues to Fund Adopted Budget	0004	210,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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32 Missoula

0588 Lolo Elem

Submit ID: 0588-15565933

14 Retirement Fund

Adopted Budget	0001	608,087.00

Budget Uses

Expenditure Budget	0002	608,087.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	158,972.07
Operating Reserve	0961	121,617.40
Unreserved Fund Balance Reappropriated	0970	37,354.67

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	570,732.33
Total Estimated Revenues to Fund Adopted Budget	0004	608,087.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0588 Lolo Elem

Submit ID: 0588-15565933

17 Adult Education Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,529.36
Operating Reserve	0961	14,000.00
Unreserved Fund Balance Reappropriated	0970	1,529.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	38,470.64
District Mills	999	2.69
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0588 Lolo Elem

Submit ID: 0588-15565933

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	89,451.72

Budget Uses

Expenditure Budget	0002	89,451.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	31,561.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,561.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,290.01
District Tax Levy	1110	54,600.00
District Mills	999	3.82
Total Estimated Revenues to Fund Adopted Budget	0004	89,451.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	164,275.75

Budget Uses

Expenditure Budget	0002	164,275.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	164,275.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	164,275.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	164,275.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0588 Lolo Elem

Submit ID: 0588-15565933

50 Debt Service Fund

0588

Taxable Value		14,294,876.00
Adopted Budget	0001	1,164,700.00

Budget Uses

Expenditure Budget	0002	1,164,700.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	110,065.46
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	110,065.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,054,634.54
Jurisdiction Mills	999	73.78
Total Estimated Revenues to Fund Adopted Budget	0004	1,164,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	12/22/2020	06/30/2051	17,100,000.00	16,340,000.00	225,000.00	524,050.00	500.00
Elementary Bond	11/23/2021	06/30/2038	5,000,000.00	4,380,000.00	275,000.00	139,650.00	500.00
Total Bond Requirements							1,164,700.00
Total Debt Service Requirements						0002	1,164,700.00

Budget Report
FY 2025

32 Missoula

0588 Lolo Elem

Submit ID: 0588-15565933

61 Building Reserve Fund

Adopted Budget		0001	706,271.16

Budget Uses

Expenditure Budget		0002	706,271.16
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	631,211.16
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	631,211.16
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	47,331.09
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	27,728.91	
District Tax Levy		1110	27,728.91
District Mills		999	1.94
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.94
Total Estimated Revenues to Fund Adopted Budget		0004	706,271.16

Budget Report
FY 2025

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-94700798

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	271	N/A	9,025,969

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jeannie Morgan

(Signature) (Date)

Chairperson, School Trustees: Gary Leese

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-94700798

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,909,661.84	190,966.18	10%	10.00%	146,662.97	1,484,592.15	278,406.72	30.84
10 Transportation	185,000.00	37,000.00	20%	20.00%	30,243.47	37,644.55	117,111.98	12.98
11 Bus Depreciation Reserve	308,028.86	0.00	N/A	0.00%	248,947.32	0.00	59,081.54	6.55
13 Tuition	293,684.00		N/A		7,167.46	0.00	286,516.54	31.74
14 Retirement	311,009.00	62,201.00	20%	20.00%	38,985.95	272,023.05		
17 Adult Education	45,000.00	0.00	35%	0.00%	5,309.25	0.00	39,690.75	4.40
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	21,386.22	0.00	N/A	0.00%	70.64	1,665.58	19,650.00	2.18
29 Flexibility	222.02	0.00	N/A	0.00%	222.02	0.00	0.00	0.00
61 Building Reserve	53,155.66	0.00	N/A	0.00%	9,005.66	0.00	44,150.00	4.89
Total of All Funds	3,127,147.60	290,167.18			486,614.74	1,795,925.33	844,607.53	93.58

50 Debt Service **Tax Jurisdiction**								
0741	52,437.50	0.00	20-9-438	0.00%	20,266.81	0.00	32,170.69	3.56

Budget Report
FY 2025

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-94700798

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	LONE ROCK K-6	223
M1	LONE ROCK 7-8	48

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	878,550.52
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	78,234.90
D.	At Risk Student	(I-D)	7,354.00
E.	Indian Education For All	(I-E)	6,674.73
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	6,390.18
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	92,188.87
I.	State Special Education Related-Services Payment To Coop	(I-I)	14,346.74
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	20,428.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	265
B.	BASE Budget Limit	(II-B)	1,672,885.92
C.	Maximum Budget Limit	(II-C)	2,069,867.93
D.	Over-BASE Levy As Submitted on Budget	(II-D)	103,855.00
E.	Adopted Budget	(II-E)	1,776,740.92

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,805,806.84
H.	Maximum Budget Limit	(II-H)	2,236,181.79
I.	Highest Budget Without a Vote	(II-I)	1,909,661.84
J.	Highest Budget	(II-J)	2,236,181.79
K.	Highest Voted Amount	(II-K)	326,519.95
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,909,661.84

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		190,966.18
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		146,662.97
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	146,662.97	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		337,629.15

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,909,661.84
1.	BASE Budget Limit	(V-A1)	1,805,806.84	
2.	Over-BASE Budget	(V-A2)	103,855.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		878,550.52
1.	Direct State Aid Paid By State	(V-B1)	878,550.52	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		78,234.90
D.	At Risk Student	(V-D)		7,354.00
E.	Indian Education For All	(V-E)		6,674.73
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		6,390.18
H.	Special Education Allowable Cost Payment	(V-H)		92,188.87
I.	Remaining Fund Balance Available	(V-I)		146,662.97
J.	Non-Levy Revenue and Funding Sources	(V-J)		20,325.71
1.	Actual Non-Levy Revenue	(V-J1)	20,325.71	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		569,424.96
1.	State - Guaranteed Tax Base Aid	(V-L1)	394,873.24	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	174,551.72	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,805,806.84

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		103,855.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		103,855.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.33
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		11.51
1.	District Property Tax Levy Mills	(V-U1)	11.51	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		30.84

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-94700798

01 General Fund

Adopted Budget	0001	1,909,661.84

Budget Uses

Expenditure Budget	0002	1,909,661.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	146,662.97
Direct State Aid	3110	878,550.52
Quality Educator	3111	78,234.90
At Risk Student	3112	7,354.00
Indian Education For All	3113	6,674.73
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	92,188.87
Data For Achievement	3116	6,390.18
State - Guaranteed Tax Base Aid	3120	394,873.24

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	20,325.71
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	174,551.72		
Over-BASE Levy	1110(c)	103,855.00		
District Tax Levy			1110	278,406.72
Total Estimated Revenues to Fund Adopted Budget			0004	1,909,661.84
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	185,000.00

Budget Uses

Expenditure Budget	0002	185,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,222.32
Contingency	0006	3,422.23
Over-Schedule	0011	147,355.45
Fund Balance for Budget	TFS48	67,243.47
Operating Reserve	0961	37,000.00
Unreserved Fund Balance Reappropriated	0970	30,243.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	18,822.27
State - On-Schedule Transportation Reimbursement	3210	18,822.28
District Tax Levy	1110	117,111.98
District Mills	999	12.98
Total Estimated Revenues to Fund Adopted Budget	0004	185,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-94700798

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	308,028.86

Budget Uses

Expenditure Budget	0002	308,028.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	248,947.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	248,947.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	59,081.54
District Mills	999	6.55
Total Estimated Revenues to Fund Adopted Budget	0004	308,028.86

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 IC 3000 Bus	2022	100,624.94	40,249.98	20,124.99	20,124.99
2021 IC CE Bus	2021	95,520.05	57,312.03	19,104.01	19,104.01
2019 IC CE Bus	2018	99,262.70	119,115.24	19,852.54	19,852.54
2015 Bus 84 passenger	2015	106,266.00	159,399.00	N/A	NA
Bus Radio, portable	2015	37,028.00	55,542.00	N/A	NA
UPGRADE BUS RADIOS	2012	1,094.63	1,641.95	N/A	NA
2011 IC Corp 3000 Model 84 Passenger	2011	94,289.00	141,433.50	N/A	NA
Bus Radio	2011	1,970.55	2,955.83	N/A	NA
Total					59,081.54

13 Tuition Fund

Adopted Budget	0001	293,684.00

Budget Uses

Expenditure Budget	0002	293,684.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,167.46
Unreserved Fund Balance Reappropriated	0970	7,167.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	286,516.54
District Mills	999	31.74
Total Estimated Revenues to Fund Adopted Budget	0004	293,684.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-94700798

14 Retirement Fund

Adopted Budget	0001	311,009.00

Budget Uses

Expenditure Budget	0002	311,009.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	101,186.95
Operating Reserve	0961	62,201.00
Unreserved Fund Balance Reappropriated	0970	38,985.95

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	272,023.05
Total Estimated Revenues to Fund Adopted Budget	0004	311,009.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,309.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,309.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	39,690.75
District Mills	999	4.40
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	21,386.22

Budget Uses

Expenditure Budget	0002	21,386.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	70.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	70.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,665.58
District Tax Levy	1110	19,650.00
District Mills	999	2.18
Total Estimated Revenues to Fund Adopted Budget	0004	21,386.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-94700798

29 Flexibility Fund

Adopted Budget	0001	222.02

Budget Uses

Expenditure Budget	0002	222.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	222.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	222.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	222.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-94700798

50 Debt Service Fund

0741

Taxable Value		9,025,969.00
Adopted Budget	0001	52,437.50

Budget Uses

Expenditure Budget	0002	52,437.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	20,266.81
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,266.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	32,170.69
Jurisdiction Mills	999	3.56
Total Estimated Revenues to Fund Adopted Budget	0004	52,437.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	08/30/2012	06/30/2032	761,000.00	315,000.00	40,000.00	12,437.50	0.00
Total Bond Requirements							52,437.50
Total Debt Service Requirements						0002	52,437.50

Budget Report
FY 2025

41 Ravalli

0741 Lone Rock Elem

Submit ID: 0741-94700798

61 Building Reserve Fund

Adopted Budget		0001	53,155.66

Budget Uses

Expenditure Budget		0002	53,155.66
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	9,005.66
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	9,005.66
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	44,150.00	
District Tax Levy		1110	44,150.00
District Mills		999	4.89
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.89
Total Estimated Revenues to Fund Adopted Budget		0004	53,155.66

Budget Report
FY 2025

53 Valley

0941 Lustre Elem

Submit ID: 0941-09149938

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 51	N/A	1,533,143

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shelley Keller

(Signature) (Date)

Chairperson, School Trustees: Brant Unrau

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

53 Valley

0941 Lustre Elem

Submit ID: 0941-09149938

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	438,435.66	33,152.99	10%	7.56%	0.00	314,228.12	124,207.54	81.03
10 Transportation	106,900.00	0.00	20%	0.00%	0.00	64,900.00	42,000.00	27.39
11 Bus Depreciation Reserve	285,239.87	0.00	N/A	0.00%	230,483.46	0.00	54,756.41	35.72
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	54,000.00	9,379.45	20%	17.37%	0.00	54,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	392.97	0.00	N/A	0.00%	68.42	324.55	0.00	0.00
29 Flexibility	129,097.70	0.00	N/A	0.00%	88,097.70	41,000.00	0.00	0.00
61 Building Reserve	65,958.05	0.00	N/A	0.00%	45,958.05	0.00	20,000.00	13.05
Total of All Funds	1,080,024.25	42,532.44			364,607.63	474,452.67	240,963.95	157.19

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

53 Valley

0941 Lustre Elem

Submit ID: 0941-09149938

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 LUSTRE K-8 51 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	170,023.16
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,038.00
D.	At Risk Student	(I-D)	1,255.47
E.	Indian Education For All	(I-E)	1,256.13
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,202.58
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	14,835.74
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,647.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,162.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	51
B.	BASE Budget Limit	(II-B)	322,302.26
C.	Maximum Budget Limit	(II-C)	402,446.73
D.	Over-BASE Levy As Submitted on Budget	(II-D)	80,144.47
E.	Adopted Budget	(II-E)	402,446.73

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	351,873.02
H.	Maximum Budget Limit	(II-H)	438,435.66
I.	Highest Budget Without a Vote	(II-I)	432,017.49
J.	Highest Budget	(II-J)	438,435.66
K.	Highest Voted Amount	(II-K)	6,418.17
L.	Amount Approved on Ballot by Voters	(II-L)	6,418.17
M.	Adopted Budget	(II-M)	438,435.66

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		33,152.99
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		33,152.99

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		438,435.66
1.	BASE Budget Limit	(V-A1)	351,873.02	
2.	Over-BASE Budget	(V-A2)	86,562.64	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		170,023.16
1.	Direct State Aid Paid By State	(V-B1)	170,023.16	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,038.00
D.	At Risk Student	(V-D)		1,255.47
E.	Indian Education For All	(V-E)		1,256.13
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,202.58
H.	Special Education Allowable Cost Payment	(V-H)		14,835.74
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,356.70
1.	Actual Non-Levy Revenue	(V-J1)	1,356.70	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		139,905.24
1.	State - Guaranteed Tax Base Aid	(V-L1)	102,260.34	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	37,644.90	
M.	**Subtotal of BASE Budget Revenue	(V-M)		351,873.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		86,562.64
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		86,562.64

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.57
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		56.46
1.	District Property Tax Levy Mills	(V-U1)	56.46	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		81.03

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

53 Valley

0941 Lustre Elem

Submit ID: 0941-09149938

01 General Fund

Adopted Budget	0001	438,435.66

Budget Uses

Expenditure Budget	0002	438,435.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	170,023.16
Quality Educator	3111	22,038.00
At Risk Student	3112	1,255.47
Indian Education For All	3113	1,256.13
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	14,835.74
Data For Achievement	3116	1,202.58
State - Guaranteed Tax Base Aid	3120	102,260.34

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,122.21
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	234.49
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	37,644.90		
Over-BASE Levy	1110(c)	86,562.64		
District Tax Levy			1110	124,207.54
Total Estimated Revenues to Fund Adopted Budget			0004	438,435.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	106,900.00

Budget Uses

Expenditure Budget	0002	106,900.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	59,000.00
Contingency	0006	5,900.00
Over-Schedule	0011	42,000.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	32,450.00
State - On-Schedule Transportation Reimbursement	3210	32,450.00
District Tax Levy	1110	42,000.00
District Mills	999	27.39
Total Estimated Revenues to Fund Adopted Budget	0004	106,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	285,239.87

Budget Uses

Expenditure Budget	0002	285,239.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	230,483.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	230,483.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	54,756.41
District Mills	999	35.72
Total Estimated Revenues to Fund Adopted Budget	0004	285,239.87

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 IC 3000	2024	92,589.54	0.00	18,517.91	18,517.91
Bus # Blue Bird Handicap Bus	2024	10,000.00	2,000.00	2,000.00	2,000.00
International #9 Nashua bus	2023	4,500.00	900.00	900.00	900.00
2023 International #5	2022	75,923.49	30,369.40	15,184.70	15,184.70
2020 International #4	2019	90,769.02	90,769.00	18,153.80	18,153.80
International #2	2015	79,440.03	119,160.05	N/A	NA
Total					54,756.41

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	54,000.00

Budget Uses

Expenditure Budget	0002	54,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,379.45
Operating Reserve	0961	9,379.45
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	54,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	54,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	392.97

Budget Uses

Expenditure Budget	0002	392.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	68.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	68.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	324.55
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	392.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

53 Valley

0941 Lustre Elem

Submit ID: 0941-09149938

29 Flexibility Fund

Adopted Budget	0001	129,097.70

Budget Uses

Expenditure Budget	0002	129,097.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	88,097.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	88,097.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	13,000.00
Montana Oil and Gas Tax	3460	28,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	129,097.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

53 Valley

0941 Lustre Elem

Submit ID: 0941-09149938

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

53 Valley

0941 Lustre Elem

Submit ID: 0941-09149938

61 Building Reserve Fund

Adopted Budget	0001	65,958.05

Budget Uses

Expenditure Budget	0002	65,958.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	45,958.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	45,958.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	0.00
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	20,000.00		
Building Reserve Permissive Levy	1110(b)	0.00		
District Tax Levy			1110	20,000.00
District Mills			999	13.05
Building Reserve Voted Mills			0134	13.05
Building Reserve Permissive Mills			0135	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	65,958.05

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	60,000.00	3	612	40,000.00	20,000.00	20,000.00
Total						20,000.00

Budget Report
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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 10	N/A	2,511,250

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Melissa Larsen

(Signature) (Date)

Chairperson, School Trustees: Carrie Entenmann

(Signature) (Date)

County Superintendent: Lori Lynde

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
05 Carbon
1231 Luther Elem

Submit ID: 1231-15680470

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	174,517.05	17,889.76	10%	10.25%	22,963.30	79,969.71	71,584.04	28.51
10 Transportation	40,000.00	8,000.00	20%	20.00%	16,839.91	2,574.00	20,586.09	8.20
11 Bus Depreciation Reserve	74,255.92	0.00	N/A	0.00%	74,255.92	0.00	0.00	0.00
13 Tuition	18,250.00		N/A		17,308.05	0.00	941.95	0.38
14 Retirement	25,000.00	5,000.00	20%	20.00%	13,086.09	11,913.91		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	533.48	0.00	N/A	0.00%	417.58	115.90	0.00	0.00
29 Flexibility	66.77	0.00	N/A	0.00%	66.77	0.00	0.00	0.00
61 Building Reserve	33,556.45	0.00	N/A	0.00%	33,556.45	0.00	0.00	0.00
Total of All Funds	366,179.67	30,889.76			178,494.07	94,573.52	93,112.08	37.09

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

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1231 Luther Elem

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 LUTHER K-8 10 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	54,544.73
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	10,100.75
D.	At Risk Student	(I-D)	553.33
E.	Indian Education For All	(I-E)	246.30
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	235.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,984.34
I.	State Special Education Related-Services Payment To Coop	(I-I)	317.64
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	12
B.	BASE Budget Limit	(II-B)	136,779.26
C.	Maximum Budget Limit	(II-C)	165,909.84
D.	Over-BASE Levy As Submitted on Budget	(II-D)	48,856.54
E.	Adopted Budget	(II-E)	185,635.80

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	125,660.51
H.	Maximum Budget Limit	(II-H)	154,371.01
I.	Highest Budget Without a Vote	(II-I)	174,517.05
J.	Highest Budget	(II-J)	186,403.30
K.	Highest Voted Amount	(II-K)	11,886.25
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	174,517.05

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		17,451.71
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		438.05
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	438.05	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		22,963.30
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	22,963.30	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		40,853.06

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		174,517.05
1.	BASE Budget Limit	(V-A1)	125,660.51	
2.	Over-BASE Budget	(V-A2)	48,856.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		54,544.73
1.	Direct State Aid Paid By State	(V-B1)	54,544.73	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		10,100.75
D.	At Risk Student	(V-D)		553.33
E.	Indian Education For All	(V-E)		246.30
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		235.80
H.	Special Education Allowable Cost Payment	(V-H)		11,984.34
I.	Remaining Fund Balance Available	(V-I)		22,963.30
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,304.46
1.	Actual Non-Levy Revenue	(V-J1)	2,304.46	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		22,727.50
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	22,727.50	
M.	**Subtotal of BASE Budget Revenue	(V-M)		125,660.51

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		48,856.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		48,856.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		9.05
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		19.46
1.	District Property Tax Levy Mills	(V-U1)	19.46	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		28.51

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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01 General Fund

Adopted Budget	0001	174,517.05

Budget Uses

Expenditure Budget	0002	174,517.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	22,963.30
Direct State Aid	3110	54,544.73
Quality Educator	3111	10,100.75
At Risk Student	3112	553.33
Indian Education For All	3113	246.30
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	11,984.34
Data For Achievement	3116	235.80
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,304.46
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	22,727.50		
Over-BASE Levy	1110(c)	48,856.54		
District Tax Levy			1110	71,584.04
Total Estimated Revenues to Fund Adopted Budget			0004	174,517.05
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,340.00
Contingency	0006	234.00
Over-Schedule	0011	37,426.00
Fund Balance for Budget	TFS48	24,839.91
Operating Reserve	0961	8,000.00
Unreserved Fund Balance Reappropriated	0970	16,839.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,287.00
State - On-Schedule Transportation Reimbursement	3210	1,287.00
District Tax Levy	1110	20,586.09
District Mills	999	8.20
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	74,255.92

Budget Uses

Expenditure Budget	0002	74,255.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	74,255.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	74,255.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	74,255.92

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Ford Expedition King Ranch	2024	67,248.99	0.00	13,449.80	0.00
Total					0.00

13 Tuition Fund

Adopted Budget	0001	18,250.00

Budget Uses

Expenditure Budget	0002	18,250.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,308.05
Unreserved Fund Balance Reappropriated	0970	17,308.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	941.95
District Mills	999	0.38
Total Estimated Revenues to Fund Adopted Budget	0004	18,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,086.09
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	13,086.09

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,913.91
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	533.48

Budget Uses

Expenditure Budget	0002	533.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	417.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	417.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	115.90
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	533.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	66.77

Budget Uses

Expenditure Budget	0002	66.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	66.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	66.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	66.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

05 Carbon

1231 Luther Elem

Submit ID: 1231-15680470

61 Building Reserve Fund

Adopted Budget		0001	33,556.45

Budget Uses

Expenditure Budget		0002	33,556.45
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	33,556.45
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	33,556.45
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	33,556.45

Budget Report
FY 2025

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0370 Malmborg Elem

Submit ID: 0370-94023088

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 9	N/A	2,072,984

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Alex Judge

(Signature) (Date)

Chairperson, School Trustees: Sheena Eads

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

16 Gallatin

0370 Malmborg Elem

Submit ID: 0370-94023088

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	110,877.89	14,634.24	10%	13.20%	3,358.38	62,117.73	45,401.78	21.90
10 Transportation	424.71	0.00	20%	0.00%	424.71	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	107.46		N/A		107.46	0.00	0.00	0.00
14 Retirement	12,900.00	2,580.00	20%	20.00%	1,440.54	11,459.46		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,078.75	0.00	N/A	0.00%	1,987.10	91.65	0.00	0.00
29 Flexibility	26,555.71	0.00	N/A	0.00%	26,555.71	0.00	0.00	0.00
61 Building Reserve	141,557.63	0.00	N/A	0.00%	125,347.63	10,723.00	5,487.00	2.65
Total of All Funds	294,502.15	17,214.24			159,221.53	84,391.84	50,888.78	24.55

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

16 Gallatin

Submit ID: 0370-94023088

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MALMBORG K-8 9 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	51,726.30
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	4,077.03
D.	At Risk Student	(I-D)	330.46
E.	Indian Education For All	(I-E)	221.67
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	212.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,270.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	423.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11
B.	BASE Budget Limit	(II-B)	106,757.10
C.	Maximum Budget Limit	(II-C)	132,394.34
D.	Over-BASE Levy As Submitted on Budget	(II-D)	11,513.17
E.	Adopted Budget	(II-E)	118,270.27

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	99,364.72
H.	Maximum Budget Limit	(II-H)	123,524.98
I.	Highest Budget Without a Vote	(II-I)	110,877.89
J.	Highest Budget	(II-J)	123,524.98
K.	Highest Voted Amount	(II-K)	12,647.09
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	110,877.89

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,087.79
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		3,546.45
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	3,546.45	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,358.38
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,358.38	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		17,992.62

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		110,877.89
1.	BASE Budget Limit	(V-A1)	99,364.72	
2.	Over-BASE Budget	(V-A2)	11,513.17	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		51,726.30
1.	Direct State Aid Paid By State	(V-B1)	51,726.30	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		4,077.03
D.	At Risk Student	(V-D)		330.46
E.	Indian Education For All	(V-E)		221.67
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		212.22
H.	Special Education Allowable Cost Payment	(V-H)		1,270.64
I.	Remaining Fund Balance Available	(V-I)		3,358.38
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,279.41
1.	Actual Non-Levy Revenue	(V-J1)	4,279.41	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		33,888.61
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	33,888.61	
M.	**Subtotal of BASE Budget Revenue	(V-M)		99,364.72

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		11,513.17
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		11,513.17

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		16.35
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		5.55
1.	District Property Tax Levy Mills	(V-U1)	5.55	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		21.90

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

16 Gallatin

0370 Malmborg Elem

Submit ID: 0370-94023088

01 General Fund

Adopted Budget	0001	110,877.89

Budget Uses

Expenditure Budget	0002	110,877.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,358.38
Direct State Aid	3110	51,726.30
Quality Educator	3111	4,077.03
At Risk Student	3112	330.46
Indian Education For All	3113	221.67
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,270.64
Data For Achievement	3116	212.22
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,279.41
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	33,888.61		
Over-BASE Levy	1110(c)	11,513.17		
District Tax Levy			1110	45,401.78
Total Estimated Revenues to Fund Adopted Budget			0004	110,877.89
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	424.71

Budget Uses

Expenditure Budget	0002	424.71
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	424.71
Fund Balance for Budget	TFS48	424.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	424.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	424.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	107.46

Budget Uses

Expenditure Budget	0002	107.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	107.46
Unreserved Fund Balance Reappropriated	0970	107.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	107.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	12,900.00

Budget Uses

Expenditure Budget	0002	12,900.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,020.54
Operating Reserve	0961	2,580.00
Unreserved Fund Balance Reappropriated	0970	1,440.54

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,459.46
Total Estimated Revenues to Fund Adopted Budget	0004	12,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,078.75

Budget Uses

Expenditure Budget	0002	2,078.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,987.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,987.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	91.65
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,078.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

16 Gallatin

0370 Malmborg Elem

Submit ID: 0370-94023088

29 Flexibility Fund

Adopted Budget	0001	26,555.71

Budget Uses

Expenditure Budget	0002	26,555.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,555.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,555.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	26,555.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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0370 Malmborg Elem

Submit ID: 0370-94023088

61 Building Reserve Fund

Adopted Budget		0001	141,557.63

Budget Uses

Expenditure Budget		0002	125,347.63
Add To Fund Balance		0003	16,210.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	125,347.63
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	125,347.63
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	10,723.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	5,487.00	
District Tax Levy		1110	5,487.00
District Mills		999	2.65
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.65
Total Estimated Revenues to Fund Adopted Budget		0004	141,557.63

Budget Report
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0659 Malta K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 375	* 141	8,015,717

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jane Knudsen

(Signature) (Date)

Chairperson, School Trustees: Angelica DeVries

(Signature) (Date)

County Superintendent: Darlene Kolczak

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,639,914.25	530,989.34	10%	11.44%	14,175.78	3,435,980.30	1,189,758.17	148.44
10 Transportation	700,000.00	140,000.00	20%	20.00%	233,993.69	181,500.00	284,506.31	35.49
11 Bus Depreciation Reserve	471,310.36	0.00	N/A	0.00%	268,146.65	0.00	203,163.71	25.35
13 Tuition	150,000.00		N/A		147,237.89	0.00	2,762.11	0.34
14 Retirement	625,000.00	125,000.00	20%	20.00%	121,040.20	503,959.80		
17 Adult Education	23,331.67	0.00	35%	0.00%	23,331.67	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	101,672.04	0.00	N/A	0.00%	38,672.75	3,449.29	59,550.00	7.43
29 Flexibility	164,795.96	0.00	N/A	0.00%	119,795.96	45,000.00	0.00	0.00
61 Building Reserve	516,127.26	0.00	N/A	0.00%	327,827.26	22,930.48	165,369.52	20.64
Total of All Funds	7,392,151.54	795,989.34			1,294,221.85	4,192,819.87	1,905,109.82	237.69

50 Debt Service **Tax Jurisdiction**								
0659	20,000.00	0.00	20-9-438	0.00%	19,508.79	0.00	491.21	0.06

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MALTA K-6	292	*
E3	LORING K-8	6	*
M1	MALTA 7-8	77	*
H1	MALTA HS 9-12	141	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,885,234.92
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	157,479.88
D.	At Risk Student	(I-D)	19,416.06
E.	Indian Education For All	(I-E)	12,709.08
F.	American Indian Achievement Gap	(I-F)	18,634.00
G.	Data For Achievement	(I-G)	12,167.28
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	103,767.30
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	33,938.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	33,969.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	530
B.	BASE Budget Limit	(II-B)	3,730,716.28
C.	Maximum Budget Limit	(II-C)	4,633,134.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	900,211.49
E.	Adopted Budget	(II-E)	4,630,927.77

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,739,702.76
H.	Maximum Budget Limit	(II-H)	4,645,468.70
I.	Highest Budget Without a Vote	(II-I)	4,639,914.25
J.	Highest Budget	(II-J)	4,646,756.89
K.	Highest Voted Amount	(II-K)	6,842.64
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,639,914.25

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		463,991.43
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		66,997.91
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	66,997.91	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		14,175.78
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	14,175.78	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		545,165.12

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	77,507.82	26,259.48	103,767.30
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	31,003.13	10,503.79	41,506.92

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	238,803.00	353,787.00	592,590.00
F.	100% Of Per Student Entitlement	2,491,297.80	1,133,640.00	3,624,937.80
		2,730,100.80	1,487,427.00	4,217,527.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	963,725.58	525,061.73	1,488,787.31
H.	Special Education in BASE@40%	31,003.13	10,503.79	41,506.92
I.	Subsidized BASE Amount	994,728.71	535,565.52	1,530,294.23
J.	Subsidized BASE Ratio	65%	35%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,639,914.25
1.	BASE Budget Limit	(V-A1)	3,739,702.76	
2.	Over-BASE Budget	(V-A2)	900,211.49	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,885,234.92
1.	Direct State Aid Paid By State	(V-B1)	1,885,234.92	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		157,479.88
D.	At Risk Student	(V-D)		19,416.06
E.	Indian Education For All	(V-E)		12,709.08
F.	American Indian Achievement Gap	(V-F)		18,634.00
G.	Data For Achievement	(V-G)		12,167.28

H.	Special Education Allowable Cost Payment	(V-H)		103,767.30
I.	Remaining Fund Balance Available	(V-I)		14,175.78
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,516,118.46
	1. State - Guaranteed Tax Base Aid	(V-L1)	1,226,571.78	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	289,546.68	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,739,702.76

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		900,211.49
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		900,211.49

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.49
T.	BASE Mills - High School	(V-T)		12.64
U.	Over-BASE Mills	(V-U)		112.31
	1. District Property Tax Levy Mills	(V-U1)	112.31	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		148.44

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	4,639,914.25

Budget Uses

Expenditure Budget	0002	4,639,914.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	14,175.78
Direct State Aid	3110	1,885,234.92
Quality Educator	3111	157,479.88
At Risk Student	3112	19,416.06
Indian Education For All	3113	12,709.08
American Indian Achievement Gap	3114	18,634.00
State Special Education Allowable Cost Payment to Districts	3115	103,767.30
Data For Achievement	3116	12,167.28
State - Guaranteed Tax Base Aid	3120	1,226,571.78

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	289,546.68		
Over-BASE Levy	1110(c)	900,211.49		
District Tax Levy			1110	1,189,758.17
Total Estimated Revenues to Fund Adopted Budget			0004	4,639,914.25
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	700,000.00

Budget Uses

Expenditure Budget	0002	700,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	165,000.00
Contingency	0006	16,500.00
Over-Schedule	0011	518,500.00
Fund Balance for Budget	TFS48	373,993.69
Operating Reserve	0961	140,000.00
Unreserved Fund Balance Reappropriated	0970	233,993.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	90,750.00
State - On-Schedule Transportation Reimbursement	3210	90,750.00
District Tax Levy	1110	284,506.31
District Mills	999	35.49
Total Estimated Revenues to Fund Adopted Budget	0004	700,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	471,310.36

Budget Uses

Expenditure Budget	0002	471,310.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	268,146.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	268,146.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	203,163.71
District Mills	999	25.35
Total Estimated Revenues to Fund Adopted Budget	0004	471,310.36

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2014 MCI J4500 Bus A4	2023	202,000.00	40,400.00	40,400.00	40,400.00
2020 Ford Explorer E Class Spare	2023	60,269.00	12,053.80	12,053.80	12,053.80
2024 Collins 14 Passenger Route Bus	2023	112,418.55	22,483.71	22,483.71	22,483.71
2019 Champion Defender Bus A6	2022	163,981.00	65,592.40	32,796.20	32,796.20
2010 International Route Bus Spare R8	2021	15,000.00	9,000.00	3,000.00	3,000.00
2012 MCI Model J4500 A3	2021	140,000.00	84,000.00	28,000.00	28,000.00
2006 MCI BUS A2	2020	157,500.00	126,000.00	31,500.00	31,500.00
2017 Trans Tech Route Bus R3	2020	59,000.00	47,200.00	11,800.00	11,800.00
2017 Trans Tech Route Bus R5	2020	57,500.00	46,000.00	11,500.00	11,500.00
2018 Ford Expedition E Class R6	2020	48,150.00	38,520.00	9,630.00	9,630.00
2010 Thomas Bus A5	2016	102,400.00	153,600.00	N/A	NA
Total					203,163.71

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13 Tuition Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	147,237.89
Unreserved Fund Balance Reappropriated	0970	147,237.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,762.11
District Mills	999	0.34
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	625,000.00

Budget Uses

Expenditure Budget	0002	625,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	246,040.20
Operating Reserve	0961	125,000.00
Unreserved Fund Balance Reappropriated	0970	121,040.20

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	503,959.80
Total Estimated Revenues to Fund Adopted Budget	0004	625,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	23,331.67

Budget Uses

Expenditure Budget	0002	23,331.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,331.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,331.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,331.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	101,672.04

Budget Uses

Expenditure Budget	0002	101,672.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	38,672.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,672.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,449.29
District Tax Levy	1110	59,550.00
District Mills	999	7.43
Total Estimated Revenues to Fund Adopted Budget	0004	101,672.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	164,795.96

Budget Uses

Expenditure Budget	0002	164,795.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	119,795.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	119,795.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	25,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	20,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	164,795.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0659 Malta K-12 Schools

50 Debt Service Fund
0659

Taxable Value		8,015,717.00
Adopted Budget	0001	20,000.00

Budget Uses

Expenditure Budget	0002	20,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,508.79
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,508.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	491.21
Jurisdiction Mills	999	0.06
Total Estimated Revenues to Fund Adopted Budget	0004	20,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type		Amount
Elementary		10,000.00
High School		10,000.00
Total SID Requirements		20,000.00
Total Debt Service Requirements	0002	20,000.00

Budget Report
FY 2025

36 Phillips

Submit ID: 0659-14457528

0659 Malta K-12 Schools

61 Building Reserve Fund

Adopted Budget	0001	516,127.26

Budget Uses

Expenditure Budget	0002	516,127.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	327,827.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	327,827.26
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	22,930.48
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
Building Reserve Permissive Levy	1110(b)	65,369.52	
District Tax Levy		1110	165,369.52
District Mills		999	20.64
Building Reserve Voted Mills		0134	12.48
Building Reserve Permissive Mills		0135	8.16
Total Estimated Revenues to Fund Adopted Budget		0004	516,127.26

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	1,000,000.00	10	612	200,000.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
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0348 Manhattan High School

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	254	25,818,609

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Heisler

(Signature) (Date)

Chairperson, School Trustees: Rob Brownell

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
16 Gallatin
0348 Manhattan High School

Submit ID: 0348-06169499

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,623,614.14	295,402.71	10%	11.26%	12,468.02	1,776,235.69	834,910.43	32.34
10 Transportation	206,921.26	41,384.25	20%	20.00%	8,631.61	28,393.83	169,895.82	6.58
11 Bus Depreciation Reserve	103,379.41	0.00	N/A	0.00%	83,379.41	0.00	20,000.00	0.77
13 Tuition	18,901.53		N/A		3,503.68	0.00	15,397.85	0.60
14 Retirement	471,000.00	94,200.00	20%	20.00%	65,316.94	405,683.06		
17 Adult Education	15,000.00	5,250.00	35%	35.00%	9,155.02	0.00	5,844.98	0.23
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	113,171.86	0.00	N/A	0.00%	56,220.65	1,951.21	55,000.00	2.13
29 Flexibility	38,380.58	0.00	N/A	0.00%	10,534.76	27,845.82	0.00	0.00
61 Building Reserve	129,007.07	0.00	N/A	0.00%	85,847.07	19,967.14	23,192.86	0.90
Total of All Funds	3,719,375.85	436,236.96			335,057.16	2,260,076.75	1,124,241.94	43.55

50 Debt Service								
Tax Jurisdiction								
800	901,900.00	0.00	20-9-438	0.00%	44,410.90	0.00	857,489.10	33.21

Budget Report
FY 2025

16 Gallatin

Submit ID: 0348-06169499

0348 Manhattan High School

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 MANHATTAN HS 9-12 254 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,067,780.86
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	97,848.72
D.	At Risk Student	(I-D)	2,585.34
E.	Indian Education For All	(I-E)	6,256.02
F.	American Indian Achievement Gap	(I-F)	484.00
G.	Data For Achievement	(I-G)	5,989.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	65,219.42
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	40,661.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	256
B.	BASE Budget Limit	(II-B)	2,071,609.86
C.	Maximum Budget Limit	(II-C)	2,579,736.21
D.	Over-BASE Levy As Submitted on Budget	(II-D)	508,126.35
E.	Adopted Budget	(II-E)	2,579,736.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,115,487.79
H.	Maximum Budget Limit	(II-H)	2,632,373.74
I.	Highest Budget Without a Vote	(II-I)	2,623,614.14
J.	Highest Budget	(II-J)	2,632,373.74
K.	Highest Voted Amount	(II-K)	8,759.60
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,623,614.14

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		262,361.41
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		33,041.30
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	33,041.30	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		12,468.02
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	12,468.02	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		307,870.73

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,623,614.14
	1. BASE Budget Limit	(V-A1)	2,115,487.79	
	2. Over-BASE Budget	(V-A2)	508,126.35	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,067,780.86
	1. Direct State Aid Paid By State	(V-B1)	1,067,780.86	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		97,848.72
D.	At Risk Student	(V-D)		2,585.34
E.	Indian Education For All	(V-E)		6,256.02
F.	American Indian Achievement Gap	(V-F)		484.00
G.	Data For Achievement	(V-G)		5,989.32
H.	Special Education Allowable Cost Payment	(V-H)		65,219.42
I.	Remaining Fund Balance Available	(V-I)		12,468.02
J.	Non-Levy Revenue and Funding Sources	(V-J)		15,303.75
	1. Actual Non-Levy Revenue	(V-J1)	15,303.75	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		841,552.34
	1. State - Guaranteed Tax Base Aid	(V-L1)	514,768.26	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	326,784.08	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,115,487.79

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		508,126.35
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		508,126.35

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.66
U.	Over-BASE Mills	(V-U)		19.68
1.	District Property Tax Levy Mills	(V-U1)	19.68	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		32.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

16 Gallatin

Submit ID: 0348-06169499

0348 Manhattan High School

01 General Fund

Adopted Budget	0001	2,623,614.14

Budget Uses

Expenditure Budget	0002	2,623,614.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	12,468.02
Direct State Aid	3110	1,067,780.86
Quality Educator	3111	97,848.72
At Risk Student	3112	2,585.34
Indian Education For All	3113	6,256.02
American Indian Achievement Gap	3114	484.00
State Special Education Allowable Cost Payment to Districts	3115	65,219.42
Data For Achievement	3116	5,989.32
State - Guaranteed Tax Base Aid	3120	514,768.26

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	15,303.75
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	326,784.08		
Over-BASE Levy	1110(c)	508,126.35		
District Tax Levy			1110	834,910.43
Total Estimated Revenues to Fund Adopted Budget			0004	2,623,614.14
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	206,921.26

Budget Uses

Expenditure Budget	0002	206,921.26
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	25,812.57
Contingency	0006	2,581.26
Over-Schedule	0011	178,527.43
Fund Balance for Budget	TFS48	50,015.86
Operating Reserve	0961	41,384.25
Unreserved Fund Balance Reappropriated	0970	8,631.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,196.91
State - On-Schedule Transportation Reimbursement	3210	14,196.92
District Tax Levy	1110	169,895.82
District Mills	999	6.58
Total Estimated Revenues to Fund Adopted Budget	0004	206,921.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	103,379.41

Budget Uses

Expenditure Budget	0002	103,379.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	83,379.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	83,379.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	20,000.00
District Mills	999	0.77
Total Estimated Revenues to Fund Adopted Budget	0004	103,379.41

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2012 BUS IC CORP MODEL 3000	2020	50,000.00	40,000.00	10,000.00	10,000.00
2014 BUS IC CORP MODEL 3000	2020	50,000.00	40,000.00	10,000.00	10,000.00
Total					20,000.00

Budget Report
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0348 Manhattan High School

13 Tuition Fund

Adopted Budget	0001	18,901.53

Budget Uses

Expenditure Budget	0002	18,901.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,503.68
Unreserved Fund Balance Reappropriated	0970	3,503.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,397.85
District Mills	999	0.60
Total Estimated Revenues to Fund Adopted Budget	0004	18,901.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	471,000.00

Budget Uses

Expenditure Budget	0002	471,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	159,516.94
Operating Reserve	0961	94,200.00
Unreserved Fund Balance Reappropriated	0970	65,316.94

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	405,683.06
Total Estimated Revenues to Fund Adopted Budget	0004	471,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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17 Adult Education Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,405.02
Operating Reserve	0961	5,250.00
Unreserved Fund Balance Reappropriated	0970	9,155.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,844.98
District Mills	999	0.23
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	113,171.86

Budget Uses

Expenditure Budget	0002	113,171.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	56,220.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	56,220.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,951.21
District Tax Levy	1110	55,000.00
District Mills	999	2.13
Total Estimated Revenues to Fund Adopted Budget	0004	113,171.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	38,380.58

Budget Uses

Expenditure Budget	0002	38,380.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,534.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,534.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	27,845.82
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	38,380.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0348 Manhattan High School

50 Debt Service Fund

800

Taxable Value		25,818,609.00
Adopted Budget	0001	901,900.00

Budget Uses

Expenditure Budget	0002	901,900.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	44,410.90
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	44,410.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	857,489.10
Jurisdiction Mills	999	33.21
Total Estimated Revenues to Fund Adopted Budget	0004	901,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	09/22/2016	06/30/2036	8,825,000.00	5,525,000.00	395,000.00	237,400.00	500.00
High School Bond	01/04/2017	06/30/2036	3,575,000.00	2,380,000.00	170,000.00	98,500.00	500.00
Total Bond Requirements							901,900.00
Total Debt Service Requirements						0002	901,900.00

Budget Report
FY 2025

16 Gallatin

Submit ID: 0348-06169499

0348 Manhattan High School

61 Building Reserve Fund

Adopted Budget		0001	129,007.07

Budget Uses

Expenditure Budget		0002	129,007.07
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	85,847.07
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	85,847.07
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	19,967.14
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,192.86	
District Tax Levy		1110	23,192.86
District Mills		999	0.90
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.90
Total Estimated Revenues to Fund Adopted Budget		0004	129,007.07

Budget Report
FY 2025

16 Gallatin

0347 Manhattan School

Submit ID: 0347-49829931

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 497	N/A	17,231,404

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Heisler

(Signature) (Date)

Chairperson, School Trustees: Rob Brownell

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

16 Gallatin

Submit ID: 0347-49829931

0347 Manhattan School

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,984,401.91	429,935.01	10%	10.79%	49,619.84	2,832,197.48	1,102,584.59	63.98
10 Transportation	305,724.50	61,144.90	20%	20.00%	25,489.41	40,859.41	239,375.68	13.89
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	162,959.63		N/A		4,649.27	0.00	158,310.36	9.19
14 Retirement	633,000.00	126,600.00	20%	20.00%	94,607.31	538,392.69		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	187,679.51	0.00	N/A	0.00%	74,720.06	2,959.45	110,000.00	6.38
29 Flexibility	14,737.40	0.00	N/A	0.00%	7,365.89	7,371.51	0.00	0.00
61 Building Reserve	314,411.74	0.00	N/A	0.00%	243,531.74	37,545.81	33,334.19	1.93
Total of All Funds	5,602,914.69	617,679.91			499,983.52	3,459,326.35	1,643,604.82	95.37

50 Debt Service **Tax Jurisdiction**								
700	586,500.00	0.00	20-9-438	0.00%	89,253.12	0.00	497,246.88	28.86

Budget Report
FY 2025

16 Gallatin

Submit ID: 0347-49829931

0347 Manhattan School

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MANHATTAN K-6	351 *
M1	MANHATTAN 7-8	146 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,593,025.98
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	157,167.67
D.	At Risk Student	(I-D)	6,870.59
E.	Indian Education For All	(I-E)	12,241.11
F.	American Indian Achievement Gap	(I-F)	968.00
G.	Data For Achievement	(I-G)	11,719.26
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	120,424.04
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	38,297.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	508
B.	BASE Budget Limit	(II-B)	3,197,166.54
C.	Maximum Budget Limit	(II-C)	3,979,682.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	728,916.38
E.	Adopted Budget	(II-E)	3,976,374.62

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,208,613.49
H.	Maximum Budget Limit	(II-H)	3,993,631.21
I.	Highest Budget Without a Vote	(II-I)	3,984,401.91
J.	Highest Budget	(II-J)	3,994,233.67
K.	Highest Voted Amount	(II-K)	9,831.76
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,984,401.91

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		398,440.19
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		31,494.82
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	31,494.82	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		49,619.84
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	49,619.84	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		479,554.85

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,984,401.91
1.	BASE Budget Limit	(V-A1)	3,208,613.49	
2.	Over-BASE Budget	(V-A2)	775,788.42	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,593,025.98
1.	Direct State Aid Paid By State	(V-B1)	1,593,025.98	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		157,167.67
D.	At Risk Student	(V-D)		6,870.59
E.	Indian Education For All	(V-E)		12,241.11
F.	American Indian Achievement Gap	(V-F)		968.00
G.	Data For Achievement	(V-G)		11,719.26
H.	Special Education Allowable Cost Payment	(V-H)		120,424.04
I.	Remaining Fund Balance Available	(V-I)		49,619.84
J.	Non-Levy Revenue and Funding Sources	(V-J)		52,629.83
1.	Actual Non-Levy Revenue	(V-J1)	52,629.83	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,203,947.17
1.	State - Guaranteed Tax Base Aid	(V-L1)	830,278.96	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	373,668.21	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,208,613.49

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		46,872.04
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	46,872.04	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		728,916.38
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		775,788.42

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.68
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		42.30
1.	District Property Tax Levy Mills	(V-U1)	42.30	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		63.98

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

16 Gallatin

0347 Manhattan School

Submit ID: 0347-49829931

01 General Fund

Adopted Budget	0001	3,984,401.91

Budget Uses

Expenditure Budget	0002	3,984,401.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	49,619.84
Direct State Aid	3110	1,593,025.98
Quality Educator	3111	157,167.67
At Risk Student	3112	6,870.59
Indian Education For All	3113	12,241.11
American Indian Achievement Gap	3114	968.00
State Special Education Allowable Cost Payment to Districts	3115	120,424.04
Data For Achievement	3116	11,719.26
State - Guaranteed Tax Base Aid	3120	830,278.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	52,629.83
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	46,872.04
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	373,668.21		
Over-BASE Levy	1110(c)	728,916.38		
District Tax Levy			1110	1,102,584.59
Total Estimated Revenues to Fund Adopted Budget			0004	3,984,401.91
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	305,724.50

Budget Uses

Expenditure Budget	0002	305,724.50
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	37,144.92
Contingency	0006	3,714.49
Over-Schedule	0011	264,865.09
Fund Balance for Budget	TFS48	86,634.31
Operating Reserve	0961	61,144.90
Unreserved Fund Balance Reappropriated	0970	25,489.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,429.70
State - On-Schedule Transportation Reimbursement	3210	20,429.71
District Tax Levy	1110	239,375.68
District Mills	999	13.89
Total Estimated Revenues to Fund Adopted Budget	0004	305,724.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	162,959.63

Budget Uses

Expenditure Budget	0002	162,959.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,649.27
Unreserved Fund Balance Reappropriated	0970	4,649.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	158,310.36
District Mills	999	9.19
Total Estimated Revenues to Fund Adopted Budget	0004	162,959.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

16 Gallatin

0347 Manhattan School

Submit ID: 0347-49829931

14 Retirement Fund

Adopted Budget	0001	633,000.00

Budget Uses

Expenditure Budget	0002	633,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	221,207.31
Operating Reserve	0961	126,600.00
Unreserved Fund Balance Reappropriated	0970	94,607.31

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	538,392.69
Total Estimated Revenues to Fund Adopted Budget	0004	633,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	187,679.51

Budget Uses

Expenditure Budget	0002	187,679.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	74,720.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	74,720.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,959.45
District Tax Levy	1110	110,000.00
District Mills	999	6.38
Total Estimated Revenues to Fund Adopted Budget	0004	187,679.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

16 Gallatin

0347 Manhattan School

Submit ID: 0347-49829931

29 Flexibility Fund

Adopted Budget	0001	14,737.40

Budget Uses

Expenditure Budget	0002	14,737.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,365.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,365.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	7,371.51
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,737.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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16 Gallatin

0347 Manhattan School

Submit ID: 0347-49829931

50 Debt Service Fund

700

Taxable Value		17,231,404.00
Adopted Budget	0001	586,500.00

Budget Uses

Expenditure Budget	0002	586,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	89,253.12
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	89,253.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	497,246.88
Jurisdiction Mills	999	28.86
Total Estimated Revenues to Fund Adopted Budget	0004	586,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	04/26/2012	06/30/2032	975,000.00	400,000.00	50,000.00	13,500.00	500.00
Elementary Bond	09/22/2016	06/30/2036	7,300,000.00	4,585,000.00	325,000.00	197,000.00	500.00
Total Bond Requirements							586,500.00
Total Debt Service Requirements						0002	586,500.00

Budget Report
FY 2025

16 Gallatin

0347 Manhattan School

Submit ID: 0347-49829931

61 Building Reserve Fund

Adopted Budget		0001	314,411.74

Budget Uses

Expenditure Budget		0002	314,411.74
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	243,531.74
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	243,531.74
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	37,545.81
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	33,334.19	
District Tax Levy		1110	33,334.19
District Mills		999	1.93
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.93
Total Estimated Revenues to Fund Adopted Budget		0004	314,411.74

Budget Report
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15 Flathead

0341 Marion Elem

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	179	N/A	12,568,867

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shannon Kvaalen

(Signature) (Date)

Chairperson, School Trustees: Lily Brower

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,406,891.69	140,689.17	10%	10.00%	22,908.69	951,353.37	432,629.63	34.42
10 Transportation	170,000.00	34,000.00	20%	20.00%	8,770.07	66,446.33	94,783.60	7.54
11 Bus Depreciation Reserve	1,961.17	0.00	N/A	0.00%	961.17	0.00	1,000.00	0.08
13 Tuition	32,206.10		N/A		32,206.10	0.00	0.00	0.00
14 Retirement	202,181.31	40,213.28	20%	19.89%	14,020.19	188,161.12		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,294.00	0.00	N/A	0.00%	4,124.73	1,169.27	0.00	0.00
29 Flexibility	24.05	0.00	N/A	0.00%	24.05	0.00	0.00	0.00
61 Building Reserve	112,950.14	0.00	N/A	0.00%	79,250.14	8,361.18	25,338.82	2.02
Total of All Funds	1,931,508.46	214,902.45			162,265.14	1,215,491.27	553,752.05	44.06

50 Debt Service **Tax Jurisdiction**								
Marion	32,450.00	859.05	20-9-438	2.65%	0.00	0.00	32,450.00	2.58

Budget Report
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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MARION K-6	144
M1	MARION 7-8	35

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	610,319.18
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	52,156.60
D.	At Risk Student	(I-D)	17,576.79
E.	Indian Education For All	(I-E)	4,408.77
F.	American Indian Achievement Gap	(I-F)	2,420.00
G.	Data For Achievement	(I-G)	4,220.82
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	64,887.91
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,476.26
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,108.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	170
B.	BASE Budget Limit	(II-B)	1,185,623.65
C.	Maximum Budget Limit	(II-C)	1,487,280.88
D.	Over-BASE Levy As Submitted on Budget	(II-D)	139,181.29
E.	Adopted Budget	(II-E)	1,324,804.94

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,267,710.40
H.	Maximum Budget Limit	(II-H)	1,585,402.36
I.	Highest Budget Without a Vote	(II-I)	1,406,891.69
J.	Highest Budget	(II-J)	1,585,402.36
K.	Highest Voted Amount	(II-K)	178,510.67
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,406,891.69

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		140,689.17
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		22,908.69
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	22,908.69	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		163,597.86

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,406,891.69
1.	BASE Budget Limit	(V-A1)	1,267,710.40	
2.	Over-BASE Budget	(V-A2)	139,181.29	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		610,319.18
1.	Direct State Aid Paid By State	(V-B1)	610,319.18	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		52,156.60
D.	At Risk Student	(V-D)		17,576.79
E.	Indian Education For All	(V-E)		4,408.77
F.	American Indian Achievement Gap	(V-F)		2,420.00
G.	Data For Achievement	(V-G)		4,220.82
H.	Special Education Allowable Cost Payment	(V-H)		64,887.91
I.	Remaining Fund Balance Available	(V-I)		22,908.69
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,041.50
1.	Actual Non-Levy Revenue	(V-J1)	6,041.50	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		482,770.14
1.	State - Guaranteed Tax Base Aid	(V-L1)	189,321.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	293,448.34	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,267,710.40

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		139,181.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		139,181.29

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.35
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		11.07
1.	District Property Tax Levy Mills	(V-U1)	11.07	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		34.42

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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15 Flathead

0341 Marion Elem

Submit ID: 0341-41528125

01 General Fund

Adopted Budget	0001	1,406,891.69

Budget Uses

Expenditure Budget	0002	1,406,891.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	22,908.69
Direct State Aid	3110	610,319.18
Quality Educator	3111	52,156.60
At Risk Student	3112	17,576.79
Indian Education For All	3113	4,408.77
American Indian Achievement Gap	3114	2,420.00
State Special Education Allowable Cost Payment to Districts	3115	64,887.91
Data For Achievement	3116	4,220.82
State - Guaranteed Tax Base Aid	3120	189,321.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,041.50
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	293,448.34		
Over-BASE Levy	1110(c)	139,181.29		
District Tax Levy			1110	432,629.63
Total Estimated Revenues to Fund Adopted Budget			0004	1,406,891.69
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	170,000.00

Budget Uses

Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	60,405.75
Contingency	0006	6,040.58
Over-Schedule	0011	103,553.67
Fund Balance for Budget	TFS48	42,770.07
Operating Reserve	0961	34,000.00
Unreserved Fund Balance Reappropriated	0970	8,770.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	33,223.16
State - On-Schedule Transportation Reimbursement	3210	33,223.17
District Tax Levy	1110	94,783.60
District Mills	999	7.54
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,961.17

Budget Uses

Expenditure Budget	0002	1,961.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	961.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	961.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	1,000.00
District Mills	999	0.08
Total Estimated Revenues to Fund Adopted Budget	0004	1,961.17

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2002 International American Bus	2023	5,000.00	1,000.00	1,000.00	1,000.00
Total					1,000.00

13 Tuition Fund

Adopted Budget	0001	32,206.10

Budget Uses

Expenditure Budget	0002	32,206.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,206.10
Unreserved Fund Balance Reappropriated	0970	32,206.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,206.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	202,181.31

Budget Uses

Expenditure Budget	0002	202,181.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,233.47
Operating Reserve	0961	40,213.28
Unreserved Fund Balance Reappropriated	0970	14,020.19

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	188,161.12
Total Estimated Revenues to Fund Adopted Budget	0004	202,181.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,294.00

Budget Uses

Expenditure Budget	0002	5,294.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,124.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,124.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,169.27
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,294.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	24.05

Budget Uses

Expenditure Budget	0002	24.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0341-41528125

50 Debt Service Fund

Marion

Taxable Value		12,568,867.00
Adopted Budget	0001	32,450.00

Budget Uses

Expenditure Budget	0002	32,450.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	859.05
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	859.05
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	32,450.00
Jurisdiction Mills	999	2.58
Total Estimated Revenues to Fund Adopted Budget	0004	32,450.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	02/23/2012	06/30/2032	500,000.00	210,000.00	25,000.00	7,050.00	400.00
Total Bond Requirements							32,450.00
Total Debt Service Requirements						0002	32,450.00

Budget Report
FY 2025

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0341 Marion Elem

Submit ID: 0341-41528125

61 Building Reserve Fund

Adopted Budget		0001	112,950.14

Budget Uses

Expenditure Budget		0002	112,950.14
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	79,250.14
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	79,250.14
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	8,361.18
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	25,338.82	
District Tax Levy		1110	25,338.82
District Mills		999	2.02
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.02
Total Estimated Revenues to Fund Adopted Budget		0004	112,950.14

Budget Report
FY 2025

27 Lincoln

0530 McCormick Elem

Submit ID: 0530-71648858

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	18	N/A	1,605,486

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shannen Rohrich

(Signature) (Date)

Chairperson, School Trustees: Peggy Harrell

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

27 Lincoln

Submit ID: 0530-71648858

0530 McCormick Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	163,059.57	16,305.96	10%	10.00%	3,165.92	113,265.14	46,628.51	29.05
10 Transportation	48,000.00	4,729.53	20%	9.85%	0.00	17,001.60	30,998.40	19.31
11 Bus Depreciation Reserve	39,214.13	0.00	N/A	0.00%	37,214.13	0.00	2,000.00	1.25
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	26,000.00	5,200.00	20%	20.00%	13,535.32	12,464.68		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,411.55	0.00	N/A	0.00%	3,272.55	139.00	0.00	0.00
29 Flexibility	497.43	0.00	N/A	0.00%	497.43	0.00	0.00	0.00
61 Building Reserve	62,551.42	0.00	N/A	0.00%	45,571.42	12,293.79	4,686.21	2.92
Total of All Funds	342,734.10	26,235.49			103,256.77	155,164.21	84,313.12	52.53

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

27 Lincoln

Submit ID: 0530-71648858

0530 McCormick Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MCCORMICK K-8 18

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	77,088.90
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,636.27
D.	At Risk Student	(I-D)	3,846.36
E.	Indian Education For All	(I-E)	443.34
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	424.44
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,858.94
I.	State Special Education Related-Services Payment To Coop	(I-I)	952.92
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,054.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	18
B.	BASE Budget Limit	(II-B)	146,236.79
C.	Maximum Budget Limit	(II-C)	180,730.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	12,358.76
E.	Adopted Budget	(II-E)	158,595.55

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	150,700.81
H.	Maximum Budget Limit	(II-H)	186,526.65
I.	Highest Budget Without a Vote	(II-I)	163,059.57
J.	Highest Budget	(II-J)	186,526.65
K.	Highest Voted Amount	(II-K)	23,467.08
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	163,059.57

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		16,305.96
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,165.92
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,165.92	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		19,471.88

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		163,059.57
1.	BASE Budget Limit	(V-A1)	150,700.81	
2.	Over-BASE Budget	(V-A2)	12,358.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		77,088.90
1.	Direct State Aid Paid By State	(V-B1)	77,088.90	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,636.27
D.	At Risk Student	(V-D)		3,846.36
E.	Indian Education For All	(V-E)		443.34
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		424.44
H.	Special Education Allowable Cost Payment	(V-H)		2,858.94
I.	Remaining Fund Balance Available	(V-I)		3,165.92
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,463.99
1.	Actual Non-Levy Revenue	(V-J1)	2,463.99	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		56,772.65
1.	State - Guaranteed Tax Base Aid	(V-L1)	22,502.90	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	34,269.75	
M.	**Subtotal of BASE Budget Revenue	(V-M)		150,700.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		12,358.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		12,358.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.35
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		7.70
1.	District Property Tax Levy Mills	(V-U1)	7.70	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		29.05

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	163,059.57

Budget Uses

Expenditure Budget	0002	163,059.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,165.92
Direct State Aid	3110	77,088.90
Quality Educator	3111	3,636.27
At Risk Student	3112	3,846.36
Indian Education For All	3113	443.34
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,858.94
Data For Achievement	3116	424.44
State - Guaranteed Tax Base Aid	3120	22,502.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,463.99
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	34,269.75		
Over-BASE Levy	1110(c)	12,358.76		
District Tax Levy			1110	46,628.51
Total Estimated Revenues to Fund Adopted Budget			0004	163,059.57
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	48,000.00

Budget Uses

Expenditure Budget	0002	48,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,456.00
Contingency	0006	1,545.60
Over-Schedule	0011	30,998.40
Fund Balance for Budget	TFS48	4,729.53
Operating Reserve	0961	4,729.53
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,500.80
State - On-Schedule Transportation Reimbursement	3210	8,500.80
District Tax Levy	1110	30,998.40
District Mills	999	19.31
Total Estimated Revenues to Fund Adopted Budget	0004	48,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

27 Lincoln

Submit ID: 0530-71648858

0530 McCormick Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	39,214.13

Budget Uses

Expenditure Budget	0002	39,214.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	37,214.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	37,214.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	2,000.00
District Mills	999	1.25
Total Estimated Revenues to Fund Adopted Budget	0004	39,214.13

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2009 IC CE	2021	10,000.00	4,000.00	2,000.00	2,000.00
2001 International Diesel School Bus	2012	18,750.00	28,125.00	N/A	NA
Total					2,000.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
27 Lincoln

0530 McCormick Elem

Submit ID: 0530-71648858

14 Retirement Fund

Adopted Budget	0001	26,000.00

Budget Uses

Expenditure Budget	0002	26,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,735.32
Operating Reserve	0961	5,200.00
Unreserved Fund Balance Reappropriated	0970	13,535.32

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	12,464.68
Total Estimated Revenues to Fund Adopted Budget	0004	26,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,411.55

Budget Uses

Expenditure Budget	0002	3,411.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,272.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,272.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	139.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,411.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
27 Lincoln
0530 McCormick Elem

Submit ID: 0530-71648858

29 Flexibility Fund

Adopted Budget	0001	497.43

Budget Uses

Expenditure Budget	0002	497.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	497.43
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	497.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	497.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

27 Lincoln

Submit ID: 0530-71648858

0530 McCormick Elem

61 Building Reserve Fund

Adopted Budget		0001	62,551.42

Budget Uses

Expenditure Budget		0002	62,551.42
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	45,571.42
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	45,571.42
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,293.79
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,686.21	
District Tax Levy		1110	4,686.21
District Mills		999	2.92
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.92
Total Estimated Revenues to Fund Adopted Budget		0004	62,551.42

Budget Report
FY 2025

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-06749263

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	8	N/A	5,485,719

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Laura Carroccia

(Signature) (Date)

Chairperson, School Trustees: Anne Robertson

(Signature) (Date)

County Superintendent: Susan Metcalf

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-06749263

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	117,158.04	11,715.80	10%	10.00%	635.79	55,835.61	60,686.64	11.06
10 Transportation	2,414.47	0.00	20%	0.00%	2,414.47	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,500.00	3,100.00	20%	20.00%	3,501.33	11,998.67		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	300.55	0.00	N/A	0.00%	213.61	86.94	0.00	0.00
29 Flexibility	7,807.54	0.00	N/A	0.00%	7,807.54	0.00	0.00	0.00
61 Building Reserve	45,808.57	0.00	N/A	0.00%	45,808.57	0.00	0.00	0.00
Total of All Funds	188,989.17	14,815.80			60,381.31	67,921.22	60,686.64	11.06

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-06749263

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MCLEOD K-8 8

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	48,907.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,673.00
D.	At Risk Student	(I-D)	237.16
E.	Indian Education For All	(I-E)	197.04
F.	American Indian Achievement Gap	(I-F)	484.00
G.	Data For Achievement	(I-G)	188.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,270.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	423.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	91,064.25
C.	Maximum Budget Limit	(II-C)	113,049.33
D.	Over-BASE Levy As Submitted on Budget	(II-D)	24,434.62
E.	Adopted Budget	(II-E)	115,498.87

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	94,258.86
H.	Maximum Budget Limit	(II-H)	117,158.04
I.	Highest Budget Without a Vote	(II-I)	117,158.04
J.	Highest Budget	(II-J)	117,158.04
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	117,158.04

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,715.80
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		635.79
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	635.79	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		12,351.59

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		117,158.04
1.	BASE Budget Limit	(V-A1)	94,258.86	
2.	Over-BASE Budget	(V-A2)	22,899.18	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		48,907.79
1.	Direct State Aid Paid By State	(V-B1)	48,907.79	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,673.00
D.	At Risk Student	(V-D)		237.16
E.	Indian Education For All	(V-E)		197.04
F.	American Indian Achievement Gap	(V-F)		484.00
G.	Data For Achievement	(V-G)		188.64
H.	Special Education Allowable Cost Payment	(V-H)		1,270.64
I.	Remaining Fund Balance Available	(V-I)		635.79
J.	Non-Levy Revenue and Funding Sources	(V-J)		877.34
1.	Actual Non-Levy Revenue	(V-J1)	877.34	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		37,787.46
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	37,787.46	
M.	**Subtotal of BASE Budget Revenue	(V-M)		94,258.86

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		22,899.18
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		22,899.18

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		6.89
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		4.17
1.	District Property Tax Levy Mills	(V-U1)	4.17	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		11.06

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-06749263

01 General Fund

Adopted Budget	0001	117,158.04

Budget Uses

Expenditure Budget	0002	117,158.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	635.79
Direct State Aid	3110	48,907.79
Quality Educator	3111	3,673.00
At Risk Student	3112	237.16
Indian Education For All	3113	197.04
American Indian Achievement Gap	3114	484.00
State Special Education Allowable Cost Payment to Districts	3115	1,270.64
Data For Achievement	3116	188.64
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	877.34
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	37,787.46		
Over-BASE Levy	1110(c)	22,899.18		
District Tax Levy			1110	60,686.64
Total Estimated Revenues to Fund Adopted Budget			0004	117,158.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,414.47

Budget Uses

Expenditure Budget	0002	2,414.47
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	2,414.47
Fund Balance for Budget	TFS48	2,414.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,414.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,414.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	15,500.00

Budget Uses

Expenditure Budget	0002	15,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,601.33
Operating Reserve	0961	3,100.00
Unreserved Fund Balance Reappropriated	0970	3,501.33

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,998.67
Total Estimated Revenues to Fund Adopted Budget	0004	15,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	300.55

Budget Uses

Expenditure Budget	0002	300.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	213.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	213.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	86.94
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	300.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	7,807.54

Budget Uses

Expenditure Budget	0002	7,807.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,807.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,807.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,807.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

49 Sweet Grass

0875 McLeod Elem

Submit ID: 0875-06749263

61 Building Reserve Fund

Adopted Budget		0001	45,808.57

Budget Uses

Expenditure Budget		0002	45,808.57
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	45,808.57
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	45,808.57
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	45,808.57

Budget Report
FY 2025

46 Sheridan

Submit ID: 0822-08118768

0822 Medicine Lake K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	65	*	27	3,845,432

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shari Hurst

(Signature) (Date)

Chairperson, School Trustees: Josh Johnson

(Signature) (Date)

County Superintendent: Lindsey Brensdal

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
46 Sheridan
0822 Medicine Lake K-12 Schools

Submit ID: 0822-08118768

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,438,660.68	145,271.11	10%	10.10%	9,596.23	926,371.01	502,693.44	130.72
10 Transportation	250,000.00	50,000.00	20%	20.00%	9,009.34	55,909.53	185,081.13	48.13
11 Bus Depreciation Reserve	578,555.81	0.00	N/A	0.00%	453,555.81	0.00	125,000.00	32.51
13 Tuition	71,735.00		N/A		46,509.14	0.00	25,225.86	6.56
14 Retirement	270,250.00	54,050.00	20%	20.00%	56,769.50	213,480.50		
17 Adult Education	110,788.82	0.00	35%	0.00%	110,788.82	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	191,852.34	0.00	N/A	0.00%	160,866.88	5,985.46	25,000.00	6.50
29 Flexibility	380,537.16	0.00	N/A	0.00%	110,537.16	270,000.00	0.00	0.00
61 Building Reserve	460,893.91	0.00	N/A	0.00%	366,213.91	24,680.00	70,000.00	18.20
Total of All Funds	3,753,273.72	249,321.11			1,323,846.79	1,496,426.50	933,000.43	242.62

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

46 Sheridan

Submit ID: 0822-08118768

0822 Medicine Lake K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MEDICINE LAKE K-6	51
M1	MEDICINE LAKE 7-8	14
H1	MEDICINE LAKE HS 9-12	27 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	528,771.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	51,422.00
D.	At Risk Student	(I-D)	3,146.58
E.	Indian Education For All	(I-E)	2,265.96
F.	American Indian Achievement Gap	(I-F)	1,694.00
G.	Data For Achievement	(I-G)	2,169.36
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	42,498.31
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,711.66
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,004.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,607.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	88
B.	BASE Budget Limit	(II-B)	1,033,952.42
C.	Maximum Budget Limit	(II-C)	1,288,522.37
D.	Over-BASE Levy As Submitted on Budget	(II-D)	377,206.93
E.	Adopted Budget	(II-E)	1,411,159.35

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,068,427.39
H.	Maximum Budget Limit	(II-H)	1,333,340.18
I.	Highest Budget Without a Vote	(II-I)	1,438,660.68
J.	Highest Budget	(II-J)	1,438,660.68
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,438,660.68

Budget Report
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0822 Medicine Lake K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		143,866.07
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,405.04
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,405.04	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		9,596.23
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	9,596.23	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		154,867.34

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	29,231.06	13,267.25	42,498.31
B.	Special Education RSBG to Coop	3,441.10	1,270.56	4,711.66
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	13,068.86	5,815.12	18,883.99
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	434,406.50	217,849.50	652,256.00
		611,297.50	571,636.50	1,182,934.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	215,788.02	201,787.69	417,575.70
H.	Special Education in BASE@40%	13,068.86	5,815.12	18,883.99
I.	Subsidized BASE Amount	228,856.88	207,602.81	436,459.69
J.	Subsidized BASE Ratio	52%	48%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,438,660.68
1.	BASE Budget Limit	(V-A1)	1,068,427.39	
2.	Over-BASE Budget	(V-A2)	370,233.29	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		528,771.51
1.	Direct State Aid Paid By State	(V-B1)	528,771.51	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		51,422.00
D.	At Risk Student	(V-D)		3,146.58
E.	Indian Education For All	(V-E)		2,265.96
F.	American Indian Achievement Gap	(V-F)		1,694.00
G.	Data For Achievement	(V-G)		2,169.36

H.	Special Education Allowable Cost Payment	(V-H)		42,498.31
I.	Remaining Fund Balance Available	(V-I)		9,596.23
J.	Non-Levy Revenue and Funding Sources	(V-J)		53,764.95
1.	Actual Non-Levy Revenue	(V-J1)	15,264.95	
2.	Anticipated Non-Levy Revenue	(V-J2)	38,500.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		373,098.49
1.	State - Guaranteed Tax Base Aid	(V-L1)	240,638.34	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	132,460.15	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,068,427.39

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		370,233.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		370,233.29

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.34
T.	BASE Mills - High School	(V-T)		12.10
U.	Over-BASE Mills	(V-U)		96.28
1.	District Property Tax Levy Mills	(V-U1)	96.28	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		130.72

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

46 Sheridan

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0822 Medicine Lake K-12 Schools

01 General Fund

Adopted Budget	0001	1,438,660.68

Budget Uses

Expenditure Budget	0002	1,438,660.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	9,596.23
Direct State Aid	3110	528,771.51
Quality Educator	3111	51,422.00
At Risk Student	3112	3,146.58
Indian Education For All	3113	2,265.96
American Indian Achievement Gap	3114	1,694.00
State Special Education Allowable Cost Payment to Districts	3115	42,498.31
Data For Achievement	3116	2,169.36
State - Guaranteed Tax Base Aid	3120	240,638.34

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	15,264.95
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	38,500.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	132,460.15		
Over-BASE Levy	1110(c)	370,233.29		
District Tax Levy			1110	502,693.44
Total Estimated Revenues to Fund Adopted Budget			0004	1,438,660.68
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	49,917.75
Contingency	0006	4,991.78
Over-Schedule	0011	195,090.47
Fund Balance for Budget	TFS48	59,009.34
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	9,009.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	27,454.76
State - On-Schedule Transportation Reimbursement	3210	27,454.77
District Tax Levy	1110	185,081.13
District Mills	999	48.13
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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46 Sheridan

Submit ID: 0822-08118768

0822 Medicine Lake K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	578,555.81

Budget Uses

Expenditure Budget	0002	578,555.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	453,555.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	453,555.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	125,000.00
District Mills	999	32.51
Total Estimated Revenues to Fund Adopted Budget	0004	578,555.81

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Ford Expedition Max	2023	71,659.00	0.00	14,331.80	0.00
2023 Ford Expedition Max	2023	75,544.00	0.00	15,108.80	0.00
2023 IH - 4DRBUC8P1PB273006	2023	91,500.00	18,300.00	18,300.00	0.00
2023 IH - 4DRBUC8PXPB273005	2023	91,800.00	18,360.00	18,360.00	0.00
2018 IH - 4DRBUC8P3JB578580	2017	96,000.00	38,120.00	19,200.00	17,277.00
2016 IH - 4DRBUAAP4GB749876	2015	94,605.00	37,841.00	18,921.00	18,921.00
2014 IH - 4DRBUAAP5EB760477	2013	95,570.00	43,228.00	19,114.00	19,114.00
2012 IH 4DRBUAAPXCB545772	2011	93,650.00	42,460.00	18,730.00	18,730.00
2008 IH 4DRBUAAP48B658771	2008	71,690.00	33,676.00	14,338.00	14,338.00
2005 IH 4DRBXAAR65A984467	2005	123,900.00	73,145.00	24,780.00	24,780.00
2002 IH - 4DRBRAAM82B945514	2002	59,200.00	56,671.40	11,840.00	11,840.00
Total					125,000.00

13 Tuition Fund

Adopted Budget	0001	71,735.00

Budget Uses

Expenditure Budget	0002	71,735.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,509.14
Unreserved Fund Balance Reappropriated	0970	46,509.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	25,225.86
District Mills	999	6.56
Total Estimated Revenues to Fund Adopted Budget	0004	71,735.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	270,250.00

Budget Uses

Expenditure Budget	0002	270,250.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	110,819.50
Operating Reserve	0961	54,050.00
Unreserved Fund Balance Reappropriated	0970	56,769.50

Estimated Funding Sources

Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	211,480.50
Total Estimated Revenues to Fund Adopted Budget	0004	270,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	110,788.82

Budget Uses

Expenditure Budget	0002	110,788.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	110,788.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	110,788.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	110,788.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	191,852.34

Budget Uses

Expenditure Budget	0002	191,852.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	160,866.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	160,866.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	985.46
District Tax Levy	1110	25,000.00
District Mills	999	6.50
Total Estimated Revenues to Fund Adopted Budget	0004	191,852.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	380,537.16

Budget Uses

Expenditure Budget	0002	380,537.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	110,537.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	110,537.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	269,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	380,537.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0822 Medicine Lake K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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46 Sheridan

Submit ID: 0822-08118768

0822 Medicine Lake K-12 Schools

61 Building Reserve Fund

Adopted Budget	0001	460,893.91

Budget Uses

Expenditure Budget	0002	460,893.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	366,213.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	366,213.91
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	5,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	19,680.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	50,000.00	
Building Reserve Permissive Levy	1110(b)	20,000.00	
District Tax Levy		1110	70,000.00
District Mills		999	18.20
Building Reserve Voted Mills		0134	13.00
Building Reserve Permissive Mills		0135	5.20
Total Estimated Revenues to Fund Adopted Budget		0004	460,893.91

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	50,000.00	1	612	0.00	50,000.00	50,000.00
Total						50,000.00

Budget Report
FY 2025

47 Silver Bow

0844 Melrose Elem

Submit ID: 0844-60760067

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	0	N/A	647,075

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Gayle Holm

(Signature) (Date)

Chairperson, School Trustees: Kathy Chatriand

(Signature) (Date)

County Superintendent: Cathy Maloney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

47 Silver Bow

0844 Melrose Elem

Submit ID: 0844-60760067

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	0.00	0.00	10%	0.00%	0.00	0.00	0.00	0.00
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	0.00	0.00	20%	0.00%	0.00	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	156,969.29	0.00	N/A	0.00%	156,969.29	0.00	0.00	0.00
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	156,969.29	0.00			156,969.29	0.00	0.00	0.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

47 Silver Bow

0844 Melrose Elem

Submit ID: 0844-60760067

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MELROSE K-8 0

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	0.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	0.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	0.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	857.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	87,109.05
C.	Maximum Budget Limit	(II-C)	108,244.03
D.	Over-BASE Levy As Submitted on Budget	(II-D)	46,824.19
E.	Adopted Budget	(II-E)	133,933.24

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	0.00
H.	Maximum Budget Limit	(II-H)	0.00
I.	Highest Budget Without a Vote	(II-I)	0.00
J.	Highest Budget	(II-J)	0.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	0.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		0.00
1.	BASE Budget Limit	(V-A1)	0.00	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		0.00
1.	Direct State Aid Paid By State	(V-B1)	0.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		0.00
H.	Special Education Allowable Cost Payment	(V-H)		0.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		0.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	0.00
Quality Educator	3111	0.00
At Risk Student	3112	0.00
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	0.00
Data For Achievement	3116	0.00
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	0.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	156,969.29

Budget Uses

Expenditure Budget	0002	156,969.29
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	156,969.29
Fund Balance for Budget	TFS48	156,969.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	156,969.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	156,969.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2025

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-92540858

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 44	N/A	1,990,340

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 33 Musselshell	36	N/A	1,248,163
Non-located - 44 Rosebud	8	N/A	742,177

The final budget is approved as set forth in this document.

Certification

District Clerk: Justina Marshall

(Signature) (Date)

Chairperson, School Trustees: Rebecca Stensvad

(Signature) (Date)

County Superintendent: Darcie Hetrick

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-92540858

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	516,818.11	51,681.81	10%	10.00%	6,799.70	462,023.08	47,995.33	24.13
10 Transportation	85,000.00	8,274.00	20%	9.73%	0.00	27,941.19	57,058.81	28.67
11 Bus Depreciation Reserve	183,427.34	0.00	N/A	0.00%	149,414.77	0.00	34,012.57	17.09
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	72,000.00	14,400.00	20%	20.00%	9,331.72	62,668.28		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,960.64	0.00	N/A	0.00%	627.67	379.97	9,953.00	5.00
29 Flexibility	104,435.26	0.00	N/A	0.00%	29,435.26	75,000.00	0.00	0.00
61 Building Reserve	71,204.31	0.00	N/A	0.00%	51,144.31	13,916.86	6,143.14	3.09
Total of All Funds	1,043,845.66	74,355.81			246,753.43	641,929.38	155,162.85	77.98

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-92540858

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MELSTONE K-6	33 *
M1	MELSTONE 7-8	11 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	211,750.11
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	18,758.01
D.	At Risk Student	(I-D)	2,610.26
E.	Indian Education For All	(I-E)	1,083.72
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,037.52
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,194.37
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,064.66
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,302.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	46
B.	BASE Budget Limit	(II-B)	416,039.72
C.	Maximum Budget Limit	(II-C)	514,121.21
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	514,121.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	411,958.61
H.	Maximum Budget Limit	(II-H)	511,656.81
I.	Highest Budget Without a Vote	(II-I)	516,818.11
J.	Highest Budget	(II-J)	516,818.11
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	516,818.11

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		51,681.81
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,799.70
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,799.70	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		58,481.51

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		516,818.11
1.	BASE Budget Limit	(V-A1)	411,958.61	
2.	Over-BASE Budget	(V-A2)	104,859.50	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		211,750.11
1.	Direct State Aid Paid By State	(V-B1)	211,750.11	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		18,758.01
D.	At Risk Student	(V-D)		2,610.26
E.	Indian Education For All	(V-E)		1,083.72
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,037.52
H.	Special Education Allowable Cost Payment	(V-H)		6,194.37
I.	Remaining Fund Balance Available	(V-I)		6,799.70
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,588.71
1.	Actual Non-Levy Revenue	(V-J1)	5,588.71	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		158,136.21
1.	State - Guaranteed Tax Base Aid	(V-L1)	115,000.38	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	43,135.83	
M.	**Subtotal of BASE Budget Revenue	(V-M)		411,958.61

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		100,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	100,000.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,859.50
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		104,859.50

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.69
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		2.44
1.	District Property Tax Levy Mills	(V-U1)	2.44	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.13

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-92540858

01 General Fund

Adopted Budget	0001	516,818.11

Budget Uses

Expenditure Budget	0002	516,818.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,799.70
Direct State Aid	3110	211,750.11
Quality Educator	3111	18,758.01
At Risk Student	3112	2,610.26
Indian Education For All	3113	1,083.72
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	6,194.37
Data For Achievement	3116	1,037.52
State - Guaranteed Tax Base Aid	3120	115,000.38

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,588.71
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	100,000.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	43,135.83	
Over-BASE Levy	1110(c)	4,859.50	
District Tax Levy		1110	47,995.33
Total Estimated Revenues to Fund Adopted Budget		0004	516,818.11
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	25,401.08
Contingency	0006	2,540.11
Over-Schedule	0011	57,058.81
Fund Balance for Budget	TFS48	8,274.00
Operating Reserve	0961	8,274.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,970.59
State - On-Schedule Transportation Reimbursement	3210	13,970.60
District Tax Levy	1110	57,058.81
District Mills	999	28.67
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-92540858

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	183,427.34

Budget Uses

Expenditure Budget	0002	183,427.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	149,414.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	149,414.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	34,012.57
District Mills	999	17.09
Total Estimated Revenues to Fund Adopted Budget	0004	183,427.34

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bluebird Yellow Activity Bus	2019	56,450.00	11,290.00	11,290.00	11,290.00
2008 White Coach Bus	2018	38,500.00	7,700.00	7,700.00	7,700.00
2014 54 Passenger International #3648	2014	28,713.43	13,414.04	5,742.69	5,742.69
2014 64 Pass. International #2060	2013	46,399.38	18,559.76	9,279.88	9,279.88
Total					34,012.57

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-92540858

14 Retirement Fund

Adopted Budget	0001	72,000.00

Budget Uses

Expenditure Budget	0002	72,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,731.72
Operating Reserve	0961	14,400.00
Unreserved Fund Balance Reappropriated	0970	9,331.72

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	62,668.28
Total Estimated Revenues to Fund Adopted Budget	0004	72,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	10,960.64

Budget Uses

Expenditure Budget	0002	10,960.64
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	627.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	627.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	379.97
District Tax Levy	1110	9,953.00
District Mills	999	5.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,960.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-92540858

29 Flexibility Fund

Adopted Budget	0001	104,435.26

Budget Uses

Expenditure Budget	0002	104,435.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,435.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,435.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	75,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	104,435.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

33 Musselshell

0607 Melstone Elem

Submit ID: 0607-92540858

61 Building Reserve Fund

Adopted Budget		0001	71,204.31

Budget Uses

Expenditure Budget		0002	71,204.31
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	51,144.31
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	51,144.31
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,916.86
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	6,143.14	
District Tax Levy		1110	6,143.14
District Mills		999	3.09
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.09
Total Estimated Revenues to Fund Adopted Budget		0004	71,204.31

Budget Report
FY 2025

33 Musselshell

0608 Melstone H S

Submit ID: 0608-25971732

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	35	814,256

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 33 Musselshell	N/A	33	619,752
Non-located - 44 Rosebud	N/A	2	194,504

The final budget is approved as set forth in this document.

Certification

District Clerk: Justina Marshall

(Signature) (Date)

Chairperson, School Trustees: Rebecca Stensvad

(Signature) (Date)

County Superintendent: Darcie Hetrick

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

33 Musselshell

0608 Melstone H S

Submit ID: 0608-25971732

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	634,941.21	63,494.12	10%	10.00%	26,886.14	565,493.56	42,561.51	52.24
10 Transportation	85,000.00	8,094.46	20%	9.52%	0.00	31,362.46	53,637.54	65.87
11 Bus Depreciation Reserve	157,660.92	0.00	N/A	0.00%	97,844.45	0.00	59,816.47	73.46
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	64,000.00	12,800.00	20%	20.00%	7,645.48	56,354.52		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	12,754.25	0.00	N/A	0.00%	2,301.75	499.50	9,953.00	12.22
29 Flexibility	52,696.30	0.00	N/A	0.00%	22,696.30	30,000.00	0.00	0.00
61 Building Reserve	46,147.82	0.00	N/A	0.00%	27,957.82	14,552.00	3,638.00	4.47
Total of All Funds	1,053,200.50	84,388.58			185,331.94	698,262.04	169,606.52	208.26

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

33 Musselshell

0608 Melstone H S

Submit ID: 0608-25971732

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 MELSTONE HS 9-12 35

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	284,343.18
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	16,502.79
D.	At Risk Student	(I-D)	2,567.51
E.	Indian Education For All	(I-E)	862.05
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	825.30
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,802.30
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,852.90
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	16,423.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	35
B.	BASE Budget Limit	(II-B)	521,298.63
C.	Maximum Budget Limit	(II-C)	647,334.45
D.	Over-BASE Levy As Submitted on Budget	(II-D)	33,385.58
E.	Adopted Budget	(II-E)	614,684.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	541,555.63
H.	Maximum Budget Limit	(II-H)	674,571.65
I.	Highest Budget Without a Vote	(II-I)	634,941.21
J.	Highest Budget	(II-J)	674,571.65
K.	Highest Voted Amount	(II-K)	39,630.44
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	634,941.21

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		63,494.12
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		26,886.14
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	26,886.14	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		90,380.26

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		634,941.21
1.	BASE Budget Limit	(V-A1)	541,555.63	
2.	Over-BASE Budget	(V-A2)	93,385.58	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		284,343.18
1.	Direct State Aid Paid By State	(V-B1)	284,343.18	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		16,502.79
D.	At Risk Student	(V-D)		2,567.51
E.	Indian Education For All	(V-E)		862.05
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		825.30
H.	Special Education Allowable Cost Payment	(V-H)		7,802.30
I.	Remaining Fund Balance Available	(V-I)		26,886.14
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,753.91
1.	Actual Non-Levy Revenue	(V-J1)	7,753.91	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		193,770.45
1.	State - Guaranteed Tax Base Aid	(V-L1)	184,594.52	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	9,175.93	
M.	**Subtotal of BASE Budget Revenue	(V-M)		541,555.63

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		60,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	60,000.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		33,385.58
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		93,385.58

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		11.24
U.	Over-BASE Mills	(V-U)		41.00
1.	District Property Tax Levy Mills	(V-U1)	41.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.24

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	634,941.21

Budget Uses

Expenditure Budget	0002	634,941.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	26,886.14
Direct State Aid	3110	284,343.18
Quality Educator	3111	16,502.79
At Risk Student	3112	2,567.51
Indian Education For All	3113	862.05
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	7,802.30
Data For Achievement	3116	825.30
State - Guaranteed Tax Base Aid	3120	184,594.52

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,753.91
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	60,000.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	9,175.93	
Over-BASE Levy	1110(c)	33,385.58	
District Tax Levy		1110	42,561.51
Total Estimated Revenues to Fund Adopted Budget		0004	634,941.21
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	28,511.33
Contingency	0006	2,851.13
Over-Schedule	0011	53,637.54
Fund Balance for Budget	TFS48	8,094.46
Operating Reserve	0961	8,094.46
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,681.23
State - On-Schedule Transportation Reimbursement	3210	15,681.23
District Tax Levy	1110	53,637.54
District Mills	999	65.87
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	157,660.92

Budget Uses

Expenditure Budget	0002	157,660.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	97,844.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	97,844.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	59,816.47
District Mills	999	73.46
Total Estimated Revenues to Fund Adopted Budget	0004	157,660.92

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 Ford Transit Van	2022	32,022.00	6,404.40	6,404.40	6,404.40
Bluebird New Activity	2020	56,450.00	11,290.00	11,290.00	11,290.00
Expedition	2019	19,997.50	3,999.50	3,999.50	3,999.50
2008 White Coach Bus	2018	115,500.00	7,700.00	23,100.00	23,100.00
2014 54 Passenger International #3648	2014	28,713.43	14,356.73	5,742.69	5,742.69
2014 64 Pass. International #2060	2013	46,399.38	23,199.70	9,279.88	9,279.88
Total					59,816.47

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	64,000.00

Budget Uses

Expenditure Budget	0002	64,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,445.48
Operating Reserve	0961	12,800.00
Unreserved Fund Balance Reappropriated	0970	7,645.48

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	56,354.52
Total Estimated Revenues to Fund Adopted Budget	0004	64,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

33 Musselshell

0608 Melstone H S

Submit ID: 0608-25971732

28 Technology Fund

Adopted Budget	0001	12,754.25

Budget Uses

Expenditure Budget	0002	12,754.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,301.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,301.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	499.50
District Tax Levy	1110	9,953.00
District Mills	999	12.22
Total Estimated Revenues to Fund Adopted Budget	0004	12,754.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

33 Musselshell

0608 Melstone H S

Submit ID: 0608-25971732

29 Flexibility Fund

Adopted Budget	0001	52,696.30

Budget Uses

Expenditure Budget	0002	52,696.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,696.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,696.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	30,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	52,696.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

33 Musselshell

0608 Melstone H S

Submit ID: 0608-25971732

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

33 Musselshell

0608 Melstone H S

Submit ID: 0608-25971732

61 Building Reserve Fund

Adopted Budget		0001	46,147.82

Budget Uses

Expenditure Budget		0002	46,147.82
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	27,957.82
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	27,957.82
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	14,552.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,638.00	
District Tax Levy		1110	3,638.00
District Mills		999	4.47
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.47
Total Estimated Revenues to Fund Adopted Budget		0004	46,147.82

Budget Report
FY 2025

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-43822394

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 31	N/A	1,916,139

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Laura Carroccia

(Signature) (Date)

Chairperson, School Trustees: Ky Hanson

(Signature) (Date)

County Superintendent: Susan Metcalf

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-43822394

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	269,894.34	26,989.43	10%	10.00%	865.89	180,473.72	88,554.73	46.21
10 Transportation	9,255.08	0.00	20%	0.00%	9,255.08	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	35,000.00	7,000.00	20%	20.00%	8,357.48	26,642.52		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	747.43	0.00	N/A	0.00%	541.64	205.79	0.00	0.00
29 Flexibility	1,511.87	0.00	N/A	0.00%	1,511.87	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	316,408.72	33,989.43			20,531.96	207,322.03	88,554.73	46.21

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-43822394

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MELVILLE K-8 31 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	113,710.99
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	11,019.00
D.	At Risk Student	(I-D)	1,248.03
E.	Indian Education For All	(I-E)	763.53
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	730.98
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,811.92
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,270.56
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,118.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	33
B.	BASE Budget Limit	(II-B)	228,824.52
C.	Maximum Budget Limit	(II-C)	284,735.48
D.	Over-BASE Levy As Submitted on Budget	(II-D)	46,778.29
E.	Adopted Budget	(II-E)	275,602.81

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	223,116.05
H.	Maximum Budget Limit	(II-H)	277,042.94
I.	Highest Budget Without a Vote	(II-I)	269,894.34
J.	Highest Budget	(II-J)	277,042.94
K.	Highest Voted Amount	(II-K)	7,148.60
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	269,894.34

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		26,989.43
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		865.89
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	865.89	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		27,855.32

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		269,894.34
1.	BASE Budget Limit	(V-A1)	223,116.05	
2.	Over-BASE Budget	(V-A2)	46,778.29	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		113,710.99
1.	Direct State Aid Paid By State	(V-B1)	113,710.99	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		11,019.00
D.	At Risk Student	(V-D)		1,248.03
E.	Indian Education For All	(V-E)		763.53
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		730.98
H.	Special Education Allowable Cost Payment	(V-H)		3,811.92
I.	Remaining Fund Balance Available	(V-I)		865.89
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,016.87
1.	Actual Non-Levy Revenue	(V-J1)	3,016.87	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		87,948.84
1.	State - Guaranteed Tax Base Aid	(V-L1)	46,172.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	41,776.44	
M.	**Subtotal of BASE Budget Revenue	(V-M)		223,116.05

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		46,778.29
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		46,778.29

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.80
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.41
1.	District Property Tax Levy Mills	(V-U1)	24.41	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.21

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-43822394

01 General Fund

Adopted Budget	0001	269,894.34

Budget Uses

Expenditure Budget	0002	269,894.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	865.89
Direct State Aid	3110	113,710.99
Quality Educator	3111	11,019.00
At Risk Student	3112	1,248.03
Indian Education For All	3113	763.53
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,811.92
Data For Achievement	3116	730.98
State - Guaranteed Tax Base Aid	3120	46,172.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,016.87
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	41,776.44		
Over-BASE Levy	1110(c)	46,778.29		
District Tax Levy			1110	88,554.73
Total Estimated Revenues to Fund Adopted Budget			0004	269,894.34
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	9,255.08

Budget Uses

Expenditure Budget	0002	9,255.08
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	9,255.08
Fund Balance for Budget	TFS48	9,255.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,255.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,255.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,357.48
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	8,357.48

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	26,642.52
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	747.43

Budget Uses

Expenditure Budget	0002	747.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	541.64
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	541.64
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	205.79
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	747.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,511.87

Budget Uses

Expenditure Budget	0002	1,511.87
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,511.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,511.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,511.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

49 Sweet Grass

0868 Melville Elem

Submit ID: 0868-43822394

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2025

37 Pondera

0684 Miami Elem

Submit ID: 0684-46285904

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	40	N/A	392,636

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Charity Ginther

(Signature) (Date)

Chairperson, School Trustees: Don Broesder

(Signature) (Date)

County Superintendent: Shaunna Graham

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

37 Pondera

0684 Miami Elem

Submit ID: 0684-46285904

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	273,764.39	27,112.76	10%	9.90%	0.00	258,560.96	15,203.43	38.71
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	25,000.00	5,000.00	20%	20.00%	5,611.46	19,388.54		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	271.10	0.00	N/A	0.00%	23.52	247.58	0.00	0.00
29 Flexibility	11,167.30	0.00	N/A	0.00%	11,167.30	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	310,202.79	32,112.76			16,802.28	278,197.08	15,203.43	38.71

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

37 Pondera

0684 Miami Elem

Submit ID: 0684-46285904

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MIAMI K-8 40

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	139,055.89
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	4,885.09
D.	At Risk Student	(I-D)	3,002.02
E.	Indian Education For All	(I-E)	985.20
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	943.20
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,353.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,117.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,008.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	37
B.	BASE Budget Limit	(II-B)	249,642.11
C.	Maximum Budget Limit	(II-C)	310,939.41
D.	Over-BASE Levy As Submitted on Budget	(II-D)	5,337.76
E.	Adopted Budget	(II-E)	254,979.87

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	268,426.63
H.	Maximum Budget Limit	(II-H)	333,608.81
I.	Highest Budget Without a Vote	(II-I)	273,764.39
J.	Highest Budget	(II-J)	333,608.81
K.	Highest Voted Amount	(II-K)	59,844.42
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	273,764.39

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		27,112.76
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		27,112.76

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		273,764.39
1.	BASE Budget Limit	(V-A1)	268,426.63	
2.	Over-BASE Budget	(V-A2)	5,337.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		139,055.89
1.	Direct State Aid Paid By State	(V-B1)	139,055.89	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		4,885.09
D.	At Risk Student	(V-D)		3,002.02
E.	Indian Education For All	(V-E)		985.20
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		943.20
H.	Special Education Allowable Cost Payment	(V-H)		6,353.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,655.40
1.	Actual Non-Levy Revenue	(V-J1)	2,655.40	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		110,546.63
1.	State - Guaranteed Tax Base Aid	(V-L1)	100,680.96	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	9,865.67	
M.	**Subtotal of BASE Budget Revenue	(V-M)		268,426.63

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		5,337.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		5,337.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.12
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.59
1.	District Property Tax Levy Mills	(V-U1)	13.59	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		38.71

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	273,764.39

Budget Uses

Expenditure Budget	0002	273,764.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	139,055.89
Quality Educator	3111	4,885.09
At Risk Student	3112	3,002.02
Indian Education For All	3113	985.20
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	6,353.20
Data For Achievement	3116	943.20
State - Guaranteed Tax Base Aid	3120	100,680.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,886.34
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	531.65
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	237.41
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	9,865.67		
Over-BASE Levy	1110(c)	5,337.76		
District Tax Levy			1110	15,203.43
Total Estimated Revenues to Fund Adopted Budget			0004	273,764.39
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,611.46
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	5,611.46

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	19,388.54
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	271.10

Budget Uses

Expenditure Budget	0002	271.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	247.58
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	271.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	11,167.30

Budget Uses

Expenditure Budget	0002	11,167.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,167.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,167.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,167.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

37 Pondera

0684 Miami Elem

Submit ID: 0684-46285904

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

09 Custer

0172 Miles City Elem

Submit ID: 0172-01987588

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 979	N/A	15,098,536

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lenore Bricco

(Signature) (Date)

Chairperson, School Trustees: David Fiechtner

(Signature) (Date)

County Superintendent: Carla Begger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

09 Custer

0172 Miles City Elem

Submit ID: 0172-01987588

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,733,065.85	776,119.39	10%	10.04%	0.00	5,889,351.63	1,843,714.22	122.09
10 Transportation	74,796.00	14,959.20	20%	20.00%	48,516.63	16,951.55	9,327.82	0.62
11 Bus Depreciation Reserve	205,878.22	0.00	N/A	0.00%	171,738.17	1,000.00	33,140.05	2.19
13 Tuition	167,745.45		N/A		7,745.45	0.00	160,000.00	10.60
14 Retirement	1,280,000.00	256,000.00	20%	20.00%	347,112.57	932,887.43		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	223,562.35	40,000.00	N/A	17.89%	177,806.13	5,756.22	40,000.00	2.65
29 Flexibility	39,798.56	0.00	N/A	0.00%	39,798.56	0.00	0.00	0.00
61 Building Reserve	892,277.77	0.00	N/A	0.00%	668,927.77	89,982.97	133,367.03	8.83
Total of All Funds	10,617,124.20	1,087,078.59			1,461,645.28	6,935,929.80	2,219,549.12	146.98

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

09 Custer

0172 Miles City Elem

Submit ID: 0172-01987588

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MILES CITY K-6	732 *
M1	MILES CITY 7-8	247 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,028,635.67
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	296,153.99
D.	At Risk Student	(I-D)	41,962.04
E.	Indian Education For All	(I-E)	24,112.77
F.	American Indian Achievement Gap	(I-F)	13,310.00
G.	Data For Achievement	(I-G)	23,084.82
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	301,331.14
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	90,793.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	985
B.	BASE Budget Limit	(II-B)	6,086,916.64
C.	Maximum Budget Limit	(II-C)	7,583,069.22
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,492,201.59
E.	Adopted Budget	(II-E)	7,579,118.23

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	6,240,864.26
H.	Maximum Budget Limit	(II-H)	7,776,757.20
I.	Highest Budget Without a Vote	(II-I)	7,733,065.85
J.	Highest Budget	(II-J)	7,776,757.20
K.	Highest Voted Amount	(II-K)	43,691.35
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	7,733,065.85

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		773,306.59
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		2,812.80
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	2,812.80	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		776,119.39

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		7,733,065.85
1.	BASE Budget Limit	(V-A1)	6,240,864.26	
2.	Over-BASE Budget	(V-A2)	1,492,201.59	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,028,635.67
1.	Direct State Aid Paid By State	(V-B1)	3,028,635.67	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		296,153.99
D.	At Risk Student	(V-D)		41,962.04
E.	Indian Education For All	(V-E)		24,112.77
F.	American Indian Achievement Gap	(V-F)		13,310.00
G.	Data For Achievement	(V-G)		23,084.82
H.	Special Education Allowable Cost Payment	(V-H)		301,331.14
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		48,916.02
1.	Actual Non-Levy Revenue	(V-J1)	48,916.02	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,463,357.81
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,111,845.18	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	351,512.63	
M.	**Subtotal of BASE Budget Revenue	(V-M)		6,240,864.26

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,492,201.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,492,201.59

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.26
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		98.83
1.	District Property Tax Levy Mills	(V-U1)	98.83	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		122.09

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

09 Custer

0172 Miles City Elem

Submit ID: 0172-01987588

01 General Fund

Adopted Budget	0001	7,733,065.85

Budget Uses

Expenditure Budget	0002	7,733,065.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,028,635.67
Quality Educator	3111	296,153.99
At Risk Student	3112	41,962.04
Indian Education For All	3113	24,112.77
American Indian Achievement Gap	3114	13,310.00
State Special Education Allowable Cost Payment to Districts	3115	301,331.14
Data For Achievement	3116	23,084.82
State - Guaranteed Tax Base Aid	3120	2,111,845.18

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	48,855.03
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	60.99
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	351,512.63		
Over-BASE Levy	1110(c)	1,492,201.59		
District Tax Levy			1110	1,843,714.22
Total Estimated Revenues to Fund Adopted Budget			0004	7,733,065.85
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	74,796.00

Budget Uses

Expenditure Budget	0002	74,796.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,410.50
Contingency	0006	1,541.05
Over-Schedule	0011	57,844.45
Fund Balance for Budget	TFS48	63,475.83
Operating Reserve	0961	14,959.20
Unreserved Fund Balance Reappropriated	0970	48,516.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,475.77
State - On-Schedule Transportation Reimbursement	3210	8,475.78
District Tax Levy	1110	9,327.82
District Mills	999	0.62
Total Estimated Revenues to Fund Adopted Budget	0004	74,796.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

09 Custer

0172 Miles City Elem

Submit ID: 0172-01987588

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	205,878.22

Budget Uses

Expenditure Budget	0002	205,878.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	171,738.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	171,738.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	33,140.05
District Mills	999	2.19
Total Estimated Revenues to Fund Adopted Budget	0004	205,878.22

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 FREIGHTLINER BUS	2023	57,220.00	11,444.00	11,444.00	11,444.00
2022 INTEGRATED CE S BUS	2021	80,730.26	48,438.15	16,146.05	16,146.05
ACT. BUS 2006 MCI	2017	55,500.00	77,700.00	11,100.00	5,550.00
ACT. BUS 2001 MCI	2012	74,700.00	112,050.00	N/A	NA
ACT BUS 99 MCI	2008	24,000.00	36,000.00	N/A	NA
BUS - 1995 INTL.	2002	21,000.00	31,500.00	N/A	NA
Bus D-1988 MCI	1998	15,000.00	22,500.00	N/A	NA
Total					33,140.05

Budget Report
FY 2025
09 Custer
0172 Miles City Elem

Submit ID: 0172-01987588

13 Tuition Fund

Adopted Budget	0001	167,745.45

Budget Uses

Expenditure Budget	0002	167,745.45
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,745.45
Unreserved Fund Balance Reappropriated	0970	7,745.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	160,000.00
District Mills	999	10.60
Total Estimated Revenues to Fund Adopted Budget	0004	167,745.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
09 Custer

0172 Miles City Elem

Submit ID: 0172-01987588

14 Retirement Fund

Adopted Budget	0001	1,280,000.00

Budget Uses

Expenditure Budget	0002	1,280,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	603,112.57
Operating Reserve	0961	256,000.00
Unreserved Fund Balance Reappropriated	0970	347,112.57

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	932,887.43
Total Estimated Revenues to Fund Adopted Budget	0004	1,280,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

09 Custer

0172 Miles City Elem

Submit ID: 0172-01987588

28 Technology Fund

Adopted Budget	0001	223,562.35

Budget Uses

Expenditure Budget	0002	223,562.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	217,806.13
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	177,806.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,756.22
District Tax Levy	1110	40,000.00
District Mills	999	2.65
Total Estimated Revenues to Fund Adopted Budget	0004	223,562.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
09 Custer
0172 Miles City Elem

Submit ID: 0172-01987588

29 Flexibility Fund

Adopted Budget	0001	39,798.56

Budget Uses

Expenditure Budget	0002	39,798.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,798.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	39,798.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	39,798.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

09 Custer

0172 Miles City Elem

Submit ID: 0172-01987588

61 Building Reserve Fund

Adopted Budget	0001	892,277.77

Budget Uses

Expenditure Budget	0002	892,277.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	668,927.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	668,927.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	89,982.97
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	100,000.00		
Building Reserve Permissive Levy	1110(b)	33,367.03		
District Tax Levy			1110	133,367.03
District Mills			999	8.83
Building Reserve Voted Mills			0134	6.62
Building Reserve Permissive Mills			0135	2.21
Total Estimated Revenues to Fund Adopted Budget			0004	892,277.77

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	1,000,000.00	10	612	300,000.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2025

32 Missoula

0583 Missoula Elem

Submit ID: 0583-41877044

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 5,448	N/A	180,194,509

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Pat McHugh

(Signature) (Date)

Chairperson, School Trustees: Wilena Old Person

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

32 Missoula

0583 Missoula Elem

Submit ID: 0583-41877044

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	43,746,141.48	3,071,050.52	10%	7.02%	0.00	30,738,460.42	13,007,681.06	72.18
10 Transportation	6,366,304.00	56,678.49	20%	0.89%	0.00	464,000.00	5,902,304.00	32.76
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,842,437.99		N/A		12,429.80	0.00	1,830,008.19	10.16
14 Retirement	7,125,659.00	844,400.07	20%	11.85%	4,939.86	7,120,719.14		
17 Adult Education	178,172.00	62,360.20	35%	35.00%	7,306.09	4,000.00	166,865.91	0.93
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,231,461.97	0.00	N/A	0.00%	341,747.65	39,714.32	850,000.00	4.72
29 Flexibility	862,556.44	0.00	N/A	0.00%	61,448.84	438,257.83	362,849.77	2.01
61 Building Reserve	4,456,750.37	0.00	N/A	0.00%	1,640,160.37	290,830.92	2,525,759.08	14.02
Total of All Funds	65,809,483.25	4,034,489.28			2,068,032.61	39,095,982.63	24,645,468.01	136.78

50 Debt Service **Tax Jurisdiction**								
BE	6,427,500.00	0.00	20-9-438	0.00%	960,894.89	0.00	5,466,605.11	30.34

Budget Report
FY 2025

32 Missoula

0583 Missoula Elem

Submit ID: 0583-41877044

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MISSOULA K-6	4,256 *
M1	MISSOULA 7-8	1,192 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	16,235,530.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,700,867.13
D.	At Risk Student	(I-D)	189,925.99
E.	Indian Education For All	(I-E)	134,184.24
F.	American Indian Achievement Gap	(I-F)	87,120.00
G.	Data For Achievement	(I-G)	128,463.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,592,241.54
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	413,437.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5,469
B.	BASE Budget Limit	(II-B)	34,410,426.38
C.	Maximum Budget Limit	(II-C)	43,181,480.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	8,744,553.64
E.	Adopted Budget	(II-E)	43,181,480.02

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	34,926,577.12
H.	Maximum Budget Limit	(II-H)	43,746,141.48
I.	Highest Budget Without a Vote	(II-I)	43,671,380.70
J.	Highest Budget	(II-J)	43,746,141.48
K.	Highest Voted Amount	(II-K)	74,760.78
L.	Amount Approved on Ballot by Voters	(II-L)	105,134.00
M.	Adopted Budget	(II-M)	43,746,141.48

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,777,006.52
B.	TIF Operating Reserve (962)	(III-B)		1,294,044.00
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		3,071,050.52

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		43,746,141.48
	1. BASE Budget Limit	(V-A1)	34,926,577.12	
	2. Over-BASE Budget	(V-A2)	8,819,564.36	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		16,235,530.45
	1. Direct State Aid Paid By State	(V-B1)	16,235,530.45	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,700,867.13
D.	At Risk Student	(V-D)		189,925.99
E.	Indian Education For All	(V-E)		134,184.24
F.	American Indian Achievement Gap	(V-F)		87,120.00
G.	Data For Achievement	(V-G)		128,463.84
H.	Special Education Allowable Cost Payment	(V-H)		2,592,241.54
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		61,851.35
	1. Actual Non-Levy Revenue	(V-J1)	61,851.35	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		13,796,392.58
	1. State - Guaranteed Tax Base Aid	(V-L1)	9,608,275.88	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,188,116.70	
M.	**Subtotal of BASE Budget Revenue	(V-M)		34,926,577.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		8,819,564.36
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,819,564.36

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.24
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		48.94
1.	District Property Tax Levy Mills	(V-U1)	48.94	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		72.18

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

32 Missoula

0583 Missoula Elem

Submit ID: 0583-41877044

01 General Fund

Adopted Budget	0001	43,746,141.48

Budget Uses

Expenditure Budget	0002	43,746,141.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	1,294,044.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	16,235,530.45
Quality Educator	3111	1,700,867.13
At Risk Student	3112	189,925.99
Indian Education For All	3113	134,184.24
American Indian Achievement Gap	3114	87,120.00
State Special Education Allowable Cost Payment to Districts	3115	2,592,241.54
Data For Achievement	3116	128,463.84
State - Guaranteed Tax Base Aid	3120	9,608,275.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	36,967.29
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	24,884.06
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,188,116.70		
Over-BASE Levy	1110(c)	8,819,564.36		
District Tax Levy			1110	13,007,681.06
Total Estimated Revenues to Fund Adopted Budget			0004	43,746,141.48
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	6,366,304.00

Budget Uses

Expenditure Budget	0002	6,116,304.00
Add To Fund Balance	0003	250,000.00

Transportation Schedule Data

On-Schedule	0005	464,000.00
Contingency	0006	0.00
Over-Schedule	0011	5,902,304.00
Fund Balance for Budget	TFS48	56,678.49
Operating Reserve	0961	56,678.49
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	232,000.00
State - On-Schedule Transportation Reimbursement	3210	232,000.00
District Tax Levy	1110	5,902,304.00
District Mills	999	32.76
Total Estimated Revenues to Fund Adopted Budget	0004	6,366,304.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

32 Missoula

0583 Missoula Elem

Submit ID: 0583-41877044

13 Tuition Fund

Adopted Budget	0001	1,842,437.99

Budget Uses

Expenditure Budget	0002	1,842,437.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,429.80
Unreserved Fund Balance Reappropriated	0970	12,429.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,830,008.19
District Mills	999	10.16
Total Estimated Revenues to Fund Adopted Budget	0004	1,842,437.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0583 Missoula Elem

Submit ID: 0583-41877044

14 Retirement Fund

Adopted Budget	0001	7,125,659.00

Budget Uses

Expenditure Budget	0002	6,925,659.00
Add To Fund Balance	0003	200,000.00
Fund Balance for Budget	TFS48	849,339.93
Operating Reserve	0961	844,400.07
Unreserved Fund Balance Reappropriated	0970	4,939.86

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	7,120,719.14
Total Estimated Revenues to Fund Adopted Budget	0004	7,125,659.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0583 Missoula Elem

Submit ID: 0583-41877044

17 Adult Education Fund

Adopted Budget	0001	178,172.00

Budget Uses

Expenditure Budget	0002	178,172.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,666.29
Operating Reserve	0961	62,360.20
Unreserved Fund Balance Reappropriated	0970	7,306.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	1,500.00
Interest Earnings	1510	2,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	166,865.91
District Mills	999	0.93
Total Estimated Revenues to Fund Adopted Budget	0004	178,172.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0583 Missoula Elem

Submit ID: 0583-41877044

28 Technology Fund

Adopted Budget	0001	1,231,461.97

Budget Uses

Expenditure Budget	0002	1,231,461.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	341,747.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	341,747.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	32,214.32
District Tax Levy	1110	850,000.00
District Mills	999	4.72
Total Estimated Revenues to Fund Adopted Budget	0004	1,231,461.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0583 Missoula Elem

Submit ID: 0583-41877044

29 Flexibility Fund

Adopted Budget	0001	862,556.44

Budget Uses

Expenditure Budget	0002	862,556.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	61,448.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61,448.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	362,849.77
State - Advanced Opportunity Aid	3770	75,408.06
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	362,849.77
District Mills	999	2.01
Total Estimated Revenues to Fund Adopted Budget	0004	862,556.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0583 Missoula Elem

Submit ID: 0583-41877044

50 Debt Service Fund

BE

Taxable Value		180,193,809.00
Adopted Budget	0001	6,427,500.00

Budget Uses

Expenditure Budget	0002	6,427,500.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	196,000.00
Fund Balance for Budget	TFS48	764,894.89
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	764,894.89
TIF Fund Balance Reappropriated	0973	196,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,466,605.11
Jurisdiction Mills	999	30.34
Total Estimated Revenues to Fund Adopted Budget	0004	6,427,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	03/03/2016	06/30/2036	51,640,000.00	32,580,000.00	2,360,000.00	1,344,700.00	400.00
Elementary Bond	09/01/2017	06/30/2037	36,360,000.00	25,545,000.00	1,600,000.00	1,115,000.00	400.00
Total Bond Requirements							6,420,500.00

SIDs

Issue Type	Amount
Elementary	7,000.00
Total SID Requirements	7,000.00

Total Debt Service Requirements	0002	6,427,500.00

Budget Report
FY 2025

32 Missoula

0583 Missoula Elem

Submit ID: 0583-41877044

61 Building Reserve Fund

Adopted Budget	0001	4,456,750.37

Budget Uses

Expenditure Budget	0002	4,456,750.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,640,160.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,640,160.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	290,830.92
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	2,200,000.00		
Building Reserve Permissive Levy	1110(b)	325,759.08		
District Tax Levy			1110	2,525,759.08
District Mills			999	14.02
Building Reserve Voted Mills			0134	12.21
Building Reserve Permissive Mills			0135	1.81
Total Estimated Revenues to Fund Adopted Budget			0004	4,456,750.37

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	3,500,000.00	5	612	700,000.00	700,000.00	700,000.00
05/07/2024	1,500,000.00	0	611	0.00	1,500,000.00	1,500,000.00
Total						2,200,000.00

Budget Report
FY 2025

32 Missoula

0584 Missoula H S

Submit ID: 0584-81262326

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	4,068	331,711,480

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 32 Missoula	N/A	4,066	330,795,613
Non-located - 24 Lake	N/A	2	915,867

The final budget is approved as set forth in this document.

Certification

District Clerk: Pat McHugh

(Signature) (Date)

Chairperson, School Trustees: Wilena Old Person

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

32 Missoula

0584 Missoula H S

Submit ID: 0584-81262326

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	36,538,028.35	2,080,859.73	10%	5.70%	0.00	25,080,366.71	11,457,661.64	34.55
10 Transportation	2,850,202.00	375,000.00	20%	13.16%	73,913.43	500,000.00	2,276,288.57	6.86
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,118,166.00		N/A		50,410.29	0.00	1,067,755.71	3.22
14 Retirement	5,426,919.00	580,339.42	20%	10.69%	0.00	5,426,919.00		
17 Adult Education	1,294,800.00	227,491.87	35%	17.57%	0.00	661,000.00	633,800.00	1.91
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,611,140.99	0.00	N/A	0.00%	814,055.66	47,085.33	750,000.00	2.26
29 Flexibility	612,004.02	0.00	N/A	0.00%	267,866.48	344,137.54	0.00	0.00
61 Building Reserve	3,214,126.90	0.00	N/A	0.00%	2,056,046.90	176,399.71	981,680.29	2.96
Total of All Funds	52,665,387.26	3,263,691.02			3,262,292.76	32,235,908.29	17,167,186.21	51.76

50 Debt Service **Tax Jurisdiction**								
BH2016	5,098,350.00	0.00	20-9-438	0.00%	782,450.18	0.00	4,315,899.82	13.01

Budget Report
FY 2025

32 Missoula

0584 Missoula H S

Submit ID: 0584-81262326

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

H1	MISSOULA CO HS 9-12	3,969
H2	SEELEY SWAN HS 9-12	99

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	14,827,942.12
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	1,227,046.46
D.	At Risk Student	(I-D)	91,323.67
E.	Indian Education For All	(I-E)	100,194.84
F.	American Indian Achievement Gap	(I-F)	58,564.00
G.	Data For Achievement	(I-G)	95,923.44
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	896,422.97
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	581,077.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	4,028
B.	BASE Budget Limit	(II-B)	27,872,219.57
C.	Maximum Budget Limit	(II-C)	34,591,337.81
D.	Over-BASE Levy As Submitted on Budget	(II-D)	6,697,868.24
E.	Adopted Budget	(II-E)	34,591,337.81

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	29,365,748.57
H.	Maximum Budget Limit	(II-H)	36,538,028.35
I.	Highest Budget Without a Vote	(II-I)	36,135,001.35
J.	Highest Budget	(II-J)	36,538,028.35
K.	Highest Voted Amount	(II-K)	403,027.00
L.	Amount Approved on Ballot by Voters	(II-L)	403,027.00
M.	Adopted Budget	(II-M)	36,538,028.35

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,533,555.80
B.	TIF Operating Reserve (962)	(III-B)		547,303.93
C.	Excess Reserves	(III-C)		0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		2,080,859.73

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		36,538,028.35
	1. BASE Budget Limit	(V-A1)	29,365,748.57	
	2. Over-BASE Budget	(V-A2)	7,172,279.78	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		14,827,942.12
	1. Direct State Aid Paid By State	(V-B1)	14,827,942.12	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		1,227,046.46
D.	At Risk Student	(V-D)		91,323.67
E.	Indian Education For All	(V-E)		100,194.84
F.	American Indian Achievement Gap	(V-F)		58,564.00
G.	Data For Achievement	(V-G)		95,923.44
H.	Special Education Allowable Cost Payment	(V-H)		896,422.97
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		76,239.60
	1. Actual Non-Levy Revenue	(V-J1)	76,239.60	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		11,992,091.47
	1. State - Guaranteed Tax Base Aid	(V-L1)	7,635,351.78	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,356,739.69	
M.	**Subtotal of BASE Budget Revenue	(V-M)		29,365,748.57

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		71,357.83
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	71,357.83	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		7,100,921.95
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		7,172,279.78

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.14
U.	Over-BASE Mills	(V-U)		21.41
1.	District Property Tax Levy Mills	(V-U1)	21.41	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		34.55

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

32 Missoula

0584 Missoula H S

Submit ID: 0584-81262326

01 General Fund

Adopted Budget	0001	36,538,028.35

Budget Uses

Expenditure Budget	0002	36,538,028.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	618,661.76

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	14,827,942.12
Quality Educator	3111	1,227,046.46
At Risk Student	3112	91,323.67
Indian Education For All	3113	100,194.84
American Indian Achievement Gap	3114	58,564.00
State Special Education Allowable Cost Payment to Districts	3115	896,422.97
Data For Achievement	3116	95,923.44
State - Guaranteed Tax Base Aid	3120	7,635,351.78

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	25,790.24
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	50,449.36
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	71,357.83
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,356,739.69		
Over-BASE Levy	1110(c)	7,100,921.95		
District Tax Levy			1110	11,457,661.64
Total Estimated Revenues to Fund Adopted Budget			0004	36,538,028.35
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,850,202.00

Budget Uses

Expenditure Budget	0002	2,850,202.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	500,000.00
Contingency	0006	0.00
Over-Schedule	0011	2,350,202.00
Fund Balance for Budget	TFS48	448,913.43
Operating Reserve	0961	375,000.00
Unreserved Fund Balance Reappropriated	0970	73,913.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	250,000.00
State - On-Schedule Transportation Reimbursement	3210	250,000.00
District Tax Levy	1110	2,276,288.57
District Mills	999	6.86
Total Estimated Revenues to Fund Adopted Budget	0004	2,850,202.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

32 Missoula

0584 Missoula H S

Submit ID: 0584-81262326

13 Tuition Fund

Adopted Budget	0001	1,118,166.00

Budget Uses

Expenditure Budget	0002	1,118,166.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	50,410.29
Unreserved Fund Balance Reappropriated	0970	50,410.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,067,755.71
District Mills	999	3.22
Total Estimated Revenues to Fund Adopted Budget	0004	1,118,166.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0584 Missoula H S

Submit ID: 0584-81262326

14 Retirement Fund

Adopted Budget	0001	5,426,919.00

Budget Uses

Expenditure Budget	0002	5,126,919.00
Add To Fund Balance	0003	300,000.00
Fund Balance for Budget	TFS48	580,339.42
Operating Reserve	0961	580,339.42
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	5,426,919.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,426,919.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0584 Missoula H S

Submit ID: 0584-81262326

17 Adult Education Fund

Adopted Budget	0001	1,294,800.00

Budget Uses

Expenditure Budget	0002	1,294,800.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	227,491.87
Operating Reserve	0961	227,491.87
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	650,000.00
Interest Earnings	1510	11,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	633,800.00
District Mills	999	1.91
Total Estimated Revenues to Fund Adopted Budget	0004	1,294,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0584 Missoula H S

Submit ID: 0584-81262326

28 Technology Fund

Adopted Budget	0001	1,611,140.99

Budget Uses

Expenditure Budget	0002	1,611,140.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	814,055.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	814,055.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	20,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	27,085.33
District Tax Levy	1110	750,000.00
District Mills	999	2.26
Total Estimated Revenues to Fund Adopted Budget	0004	1,611,140.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0584 Missoula H S

Submit ID: 0584-81262326

29 Flexibility Fund

Adopted Budget	0001	612,004.02

Budget Uses

Expenditure Budget	0002	612,004.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	267,866.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	267,866.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	344,137.54
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	612,004.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0584 Missoula H S

Submit ID: 0584-81262326

50 Debt Service Fund

BH2016

Taxable Value		331,711,480.00
Adopted Budget	0001	5,098,350.00

Budget Uses

Expenditure Budget	0002	5,098,350.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	76,768.24
Fund Balance for Budget	TFS48	705,681.94
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	705,681.94
TIF Fund Balance Reappropriated	0973	76,768.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,315,899.82
Jurisdiction Mills	999	13.01
Total Estimated Revenues to Fund Adopted Budget	0004	5,098,350.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	03/03/2016	06/30/2036	22,785,000.00	14,215,000.00	1,050,000.00	551,150.00	400.00
High School Bond	09/01/2017	06/30/2037	47,215,000.00	32,940,000.00	2,060,000.00	1,432,900.00	400.00
Total Bond Requirements							5,094,850.00

SIDs

Issue Type	Amount
High School	3,500.00
Total SID Requirements	3,500.00

Total Debt Service Requirements	0002	5,098,350.00

Budget Report
FY 2025

32 Missoula

0584 Missoula H S

Submit ID: 0584-81262326

61 Building Reserve Fund

Adopted Budget		0001	3,214,126.90

Budget Uses

Expenditure Budget		0002	3,214,126.90
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,056,046.90
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,056,046.90
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	176,399.71
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	700,000.00	
Building Reserve Permissive Levy	1110(b)	281,680.29	
District Tax Levy		1110	981,680.29
District Mills		999	2.96
Building Reserve Voted Mills		0134	2.11
Building Reserve Permissive Mills		0135	0.85
Total Estimated Revenues to Fund Adopted Budget		0004	3,214,126.90

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	4,900,000.00	7	612	700,000.00	700,000.00	700,000.00
Total						700,000.00

Budget Report
FY 2025

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-72703165

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	706	N/A	40,284,443

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kris Ortmeier

(Signature) (Date)

Chairperson, School Trustees: Amy Free

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-72703165

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,735,831.89	629,464.23	10%	13.29%	0.00	3,395,810.23	1,340,021.66	33.27
10 Transportation	636,789.00	124,135.14	20%	19.49%	0.00	33,034.32	603,754.68	14.99
11 Bus Depreciation Reserve	479,762.21	0.00	N/A	0.00%	479,762.21	0.00	0.00	0.00
13 Tuition	215,462.00		N/A		5,890.45	0.00	209,571.55	5.20
14 Retirement	935,601.00	187,120.20	20%	20.00%	170,006.80	765,594.20		
17 Adult Education	23,000.00	8,050.00	35%	35.00%	23,556.92	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	969,485.51	0.00	N/A	0.00%	865,481.21	4,004.30	100,000.00	2.48
29 Flexibility	371,088.38	0.00	N/A	0.00%	371,088.38	0.00	0.00	0.00
61 Building Reserve	1,005,467.56	0.00	N/A	0.00%	940,467.56	0.00	65,000.00	1.61
Total of All Funds	9,372,487.55	948,769.57			2,856,253.53	4,198,443.05	2,318,347.89	57.55

50 Debt Service **Tax Jurisdiction**								
27A	1,464,499.18	376,005.63	20-9-438	25.67%	0.00	175,000.00	1,289,499.18	32.01

Budget Report
FY 2025

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-72703165

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MONFORTON K-6	546
M1	MONFORTON 7-8	160

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,194,249.25
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	202,015.00
D.	At Risk Student	(I-D)	3,239.77
E.	Indian Education For All	(I-E)	17,388.78
F.	American Indian Achievement Gap	(I-F)	3,146.00
G.	Data For Achievement	(I-G)	16,647.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	112,133.98
I.	State Special Education Related-Services Payment To Coop	(I-I)	37,375.64
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	33,627.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	703
B.	BASE Budget Limit	(II-B)	4,150,049.06
C.	Maximum Budget Limit	(II-C)	5,143,175.06
D.	Over-BASE Levy As Submitted on Budget	(II-D)	394,389.03
E.	Adopted Budget	(II-E)	4,544,438.09

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,341,442.86
H.	Maximum Budget Limit	(II-H)	5,375,538.23
I.	Highest Budget Without a Vote	(II-I)	4,735,831.89
J.	Highest Budget	(II-J)	5,375,538.23
K.	Highest Voted Amount	(II-K)	639,706.34
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,735,831.89

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		473,583.19
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		155,881.04
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	155,881.04	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		629,464.23

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,735,831.89
1.	BASE Budget Limit	(V-A1)	4,341,442.86	
2.	Over-BASE Budget	(V-A2)	394,389.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,194,249.25
1.	Direct State Aid Paid By State	(V-B1)	2,194,249.25	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		202,015.00
D.	At Risk Student	(V-D)		3,239.77
E.	Indian Education For All	(V-E)		17,388.78
F.	American Indian Achievement Gap	(V-F)		3,146.00
G.	Data For Achievement	(V-G)		16,647.48
H.	Special Education Allowable Cost Payment	(V-H)		112,133.98
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		57,428.01
1.	Actual Non-Levy Revenue	(V-J1)	57,428.01	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,735,194.59
1.	State - Guaranteed Tax Base Aid	(V-L1)	789,561.96	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	945,632.63	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,341,442.86

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		394,389.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		394,389.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.48
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		9.79
1.	District Property Tax Levy Mills	(V-U1)	9.79	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		33.27

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-72703165

01 General Fund

Adopted Budget	0001	4,735,831.89

Budget Uses

Expenditure Budget	0002	4,735,831.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,194,249.25
Quality Educator	3111	202,015.00
At Risk Student	3112	3,239.77
Indian Education For All	3113	17,388.78
American Indian Achievement Gap	3114	3,146.00
State Special Education Allowable Cost Payment to Districts	3115	112,133.98
Data For Achievement	3116	16,647.48
State - Guaranteed Tax Base Aid	3120	789,561.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	57,428.01
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	945,632.63		
Over-BASE Levy	1110(c)	394,389.03		
District Tax Levy			1110	1,340,021.66
Total Estimated Revenues to Fund Adopted Budget			0004	4,735,831.89
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	636,789.00

Budget Uses

Expenditure Budget	0002	636,789.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,031.20
Contingency	0006	3,003.12
Over-Schedule	0011	603,754.68
Fund Balance for Budget	TFS48	124,135.14
Operating Reserve	0961	124,135.14
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,517.16
State - On-Schedule Transportation Reimbursement	3210	16,517.16
District Tax Levy	1110	603,754.68
District Mills	999	14.99
Total Estimated Revenues to Fund Adopted Budget	0004	636,789.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-72703165

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	479,762.21

Budget Uses

Expenditure Budget	0002	479,762.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	479,762.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	479,762.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	479,762.21

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Bus 2069	2013	119,949.85	179,924.78	N/A	NA
Radio 2-Way Bus 2069	2013	1,100.00	1,650.00	N/A	NA
Bus, BA309676	2010	94,484.55	141,726.83	N/A	NA
Bus, BB309702	2010	103,592.58	155,388.87	N/A	NA
Radio 2-Way Bus BA309676	2010	1,111.16	1,666.74	N/A	NA
Radio 2-Way Bus BB309702	2010	1,111.16	1,666.74	N/A	NA
BUS 6952	2001	61,500.00	92,250.00	N/A	NA
Bus B4470	1995	58,000.00	87,000.00	N/A	NA
Total					0.00

Budget Report
FY 2025
16 Gallatin
0363 Monforton Elem

Submit ID: 0363-72703165

13 Tuition Fund

Adopted Budget	0001	215,462.00

Budget Uses

Expenditure Budget	0002	215,462.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,890.45
Unreserved Fund Balance Reappropriated	0970	5,890.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	209,571.55
District Mills	999	5.20
Total Estimated Revenues to Fund Adopted Budget	0004	215,462.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-72703165

14 Retirement Fund

Adopted Budget	0001	935,601.00

Budget Uses

Expenditure Budget	0002	935,601.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	357,127.00
Operating Reserve	0961	187,120.20
Unreserved Fund Balance Reappropriated	0970	170,006.80

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	765,594.20
Total Estimated Revenues to Fund Adopted Budget	0004	935,601.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	23,000.00

Budget Uses

Expenditure Budget	0002	23,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,606.92
Operating Reserve	0961	8,050.00
Unreserved Fund Balance Reappropriated	0970	23,556.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	556.92

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	969,485.51

Budget Uses

Expenditure Budget	0002	969,485.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	865,481.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	865,481.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,004.30
District Tax Levy	1110	100,000.00
District Mills	999	2.48
Total Estimated Revenues to Fund Adopted Budget	0004	969,485.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-72703165

29 Flexibility Fund

Adopted Budget	0001	371,088.38

Budget Uses

Expenditure Budget	0002	371,088.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	371,088.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	371,088.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	371,088.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-72703165

50 Debt Service Fund

27A

Taxable Value		40,284,443.00
Adopted Budget	0001	1,464,499.18

Budget Uses

Expenditure Budget	0002	1,241,312.18
Add To Fund Balance	0003	223,187.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,409,334.63
Fund Balance In Sinking Fund	0960	3,033,329.00
Operating Reserve	0961	376,005.63
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	175,000.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,289,499.18
Jurisdiction Mills	999	32.01
Total Estimated Revenues to Fund Adopted Budget	0004	1,464,499.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	02/08/2011	06/15/2026	3,500,000.00	255,959.25	225,749.68	14,700.00	400.00
Elementary Bond	12/18/2013	06/15/2034	2,600,000.00	1,597,566.66	140,000.00	74,312.50	650.00
Elementary Bond	12/17/2015	06/15/2036	7,100,000.00	4,625,000.00	330,000.00	198,200.00	400.00
Elementary Bond	05/23/2018	06/15/2038	3,500,000.00	2,550,000.00	150,000.00	106,500.00	400.00
Total Bond Requirements							1,241,312.18

Total Debt Service Requirements	0002	1,241,312.18

Budget Report
FY 2025

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-72703165

61 Building Reserve Fund

Adopted Budget	0001	1,005,467.56

Budget Uses

Expenditure Budget	0002	1,005,467.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	940,467.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	940,467.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds			1123	0.00
BR Permissive Revenues - Coal Gross Proceeds			1125	0.00
Tax Title and Property Sales			1130	0.00
BR Permissive Revenues - Tax Title and Property Sales			1131	0.00
Interest Earnings			1510	0.00
BR Permissive Revenues - Interest Earnings			1511	0.00
Other Revenue from Local Sources			1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources			1901	0.00
State - School Major Maintenance Aid (SMMA)			3283	0.00
State - Payment in Lieu of Taxes - FWP			3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP			3303	0.00
Montana Oil and Gas Tax			3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax			3461	0.00
Other Revenue			9100	0.00
BR Permissive Revenues - Other Revenue			9101	0.00
Residual Equity Transfers In			9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)				No
Building Reserve Voted Levy	1110(a)	65,000.00		
Building Reserve Permissive Levy	1110(b)	0.00		
District Tax Levy			1110	65,000.00
District Mills			999	1.61
Building Reserve Voted Mills			0134	1.61
Building Reserve Permissive Mills			0135	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	1,005,467.56

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2015	150,000.00	10	612	135,000.00	15,000.00	15,000.00
05/03/2016	150,000.00	10	612	120,000.00	15,000.00	15,000.00
05/02/2017	150,000.00	10	612	105,000.00	15,000.00	15,000.00
05/07/2019	200,000.00	10	612	100,000.00	20,000.00	20,000.00
Total						65,000.00

Budget Report
FY 2025

16 Gallatin

0363 Monforton Elem

Submit ID: 0363-72703165

Budget Report
FY 2025

22 Jefferson

Submit ID: 0460-37484480

0460 Montana City Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 483	N/A	14,406,739

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Diane Smith

(Signature) (Date)

Chairperson, School Trustees: Cole Mosby

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

22 Jefferson

0460 Montana City Elem

Submit ID: 0460-37484480

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,783,414.69	253,117.55	10%	6.69%	0.00	2,713,118.43	1,070,296.26	74.28
10 Transportation	205,799.40	41,159.88	20%	20.00%	883.34	25,304.40	179,611.66	12.47
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	64,492.33		N/A		0.00	0.00	64,492.33	4.48
14 Retirement	472,997.80	94,599.56	20%	20.00%	39,378.03	433,619.77		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	105,313.16	0.00	N/A	0.00%	12,504.39	2,808.77	90,000.00	6.25
29 Flexibility	42,669.94	0.00	N/A	0.00%	27,269.94	15,400.00	0.00	0.00
61 Building Reserve	193,791.98	0.00	N/A	0.00%	124,772.45	41,169.53	27,850.00	1.93
Total of All Funds	4,868,479.30	388,876.99			204,808.15	3,231,420.90	1,432,250.25	99.41

50 Debt Service **Tax Jurisdiction**								
27 & 27b	386,050.00	270,201.33	20-9-438	69.99%	0.00	0.00	386,050.00	26.80

Budget Report
FY 2025

22 Jefferson

Submit ID: 0460-37484480

0460 Montana City Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MONTANA CITY K-6	357 *
M1	MONTANA CITY 7-8	126 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,538,166.91
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	144,536.22
D.	At Risk Student	(I-D)	1,764.51
E.	Indian Education For All	(I-E)	11,896.29
F.	American Indian Achievement Gap	(I-F)	3,146.00
G.	Data For Achievement	(I-G)	11,389.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	78,353.06
I.	State Special Education Related-Services Payment To Coop	(I-I)	24,881.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	38,797.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	492
B.	BASE Budget Limit	(II-B)	3,032,663.99
C.	Maximum Budget Limit	(II-C)	3,774,380.86
D.	Over-BASE Levy As Submitted on Budget	(II-D)	738,164.09
E.	Adopted Budget	(II-E)	3,770,828.08

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,045,250.60
H.	Maximum Budget Limit	(II-H)	3,795,409.38
I.	Highest Budget Without a Vote	(II-I)	3,783,414.69
J.	Highest Budget	(II-J)	3,795,409.38
K.	Highest Voted Amount	(II-K)	11,994.69
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,783,414.69

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		253,117.55
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		253,117.55

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,783,414.69
1.	BASE Budget Limit	(V-A1)	3,045,250.60	
2.	Over-BASE Budget	(V-A2)	738,164.09	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,538,166.91
1.	Direct State Aid Paid By State	(V-B1)	1,538,166.91	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		144,536.22
D.	At Risk Student	(V-D)		1,764.51
E.	Indian Education For All	(V-E)		11,896.29
F.	American Indian Achievement Gap	(V-F)		3,146.00
G.	Data For Achievement	(V-G)		11,389.14
H.	Special Education Allowable Cost Payment	(V-H)		78,353.06
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		29,983.42
1.	Actual Non-Levy Revenue	(V-J1)	29,983.42	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,226,015.05
1.	State - Guaranteed Tax Base Aid	(V-L1)	893,882.88	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	332,132.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,045,250.60

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		738,164.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		738,164.09

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.04
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		51.24
1.	District Property Tax Levy Mills	(V-U1)	51.24	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		74.28

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

22 Jefferson

0460 Montana City Elem

Submit ID: 0460-37484480

01 General Fund

Adopted Budget	0001	3,783,414.69

Budget Uses

Expenditure Budget	0002	3,783,414.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,538,166.91
Quality Educator	3111	144,536.22
At Risk Student	3112	1,764.51
Indian Education For All	3113	11,896.29
American Indian Achievement Gap	3114	3,146.00
State Special Education Allowable Cost Payment to Districts	3115	78,353.06
Data For Achievement	3116	11,389.14
State - Guaranteed Tax Base Aid	3120	893,882.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	29,065.87
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	917.55
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	332,132.17		
Over-BASE Levy	1110(c)	738,164.09		
District Tax Levy			1110	1,070,296.26
Total Estimated Revenues to Fund Adopted Budget			0004	3,783,414.69
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	205,799.40

Budget Uses

Expenditure Budget	0002	205,799.40
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	23,004.00
Contingency	0006	2,300.40
Over-Schedule	0011	180,495.00
Fund Balance for Budget	TFS48	42,043.22
Operating Reserve	0961	41,159.88
Unreserved Fund Balance Reappropriated	0970	883.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,652.20
State - On-Schedule Transportation Reimbursement	3210	12,652.20
District Tax Levy	1110	179,611.66
District Mills	999	12.47
Total Estimated Revenues to Fund Adopted Budget	0004	205,799.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025
22 Jefferson
0460 Montana City Elem

Submit ID: 0460-37484480

13 Tuition Fund

Adopted Budget	0001	64,492.33

Budget Uses

Expenditure Budget	0002	64,492.33
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	64,492.33
District Mills	999	4.48
Total Estimated Revenues to Fund Adopted Budget	0004	64,492.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	472,997.80

Budget Uses

Expenditure Budget	0002	472,997.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	133,977.59
Operating Reserve	0961	94,599.56
Unreserved Fund Balance Reappropriated	0970	39,378.03

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	433,619.77
Total Estimated Revenues to Fund Adopted Budget	0004	472,997.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	105,313.16

Budget Uses

Expenditure Budget	0002	105,313.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,504.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,504.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,808.77
District Tax Levy	1110	90,000.00
District Mills	999	6.25
Total Estimated Revenues to Fund Adopted Budget	0004	105,313.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
22 Jefferson
0460 Montana City Elem

Submit ID: 0460-37484480

29 Flexibility Fund

Adopted Budget	0001	42,669.94

Budget Uses

Expenditure Budget	0002	42,669.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,269.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,269.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	15,400.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	42,669.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
22 Jefferson

Submit ID: 0460-37484480

0460 Montana City Elem

50 Debt Service Fund
27 & 27b

Taxable Value		14,406,739.00
Adopted Budget	0001	386,050.00

Budget Uses

Expenditure Budget	0002	386,050.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	270,201.33
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	270,201.33
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	386,050.00
Jurisdiction Mills	999	26.80
Total Estimated Revenues to Fund Adopted Budget	0004	386,050.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	02/07/2013	06/30/2033	5,750,000.00	2,660,000.00	300,000.00	85,650.00	400.00
Total Bond Requirements							386,050.00
Total Debt Service Requirements						0002	386,050.00

Budget Report
FY 2025

22 Jefferson

Submit ID: 0460-37484480

0460 Montana City Elem

61 Building Reserve Fund

Adopted Budget		0001	193,791.98

Budget Uses

Expenditure Budget		0002	193,791.98
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	124,772.45
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	124,772.45
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	41,169.53
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	27,850.00	
District Tax Levy		1110	27,850.00
District Mills		999	1.93
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.93
Total Estimated Revenues to Fund Adopted Budget		0004	193,791.98

Budget Report
FY 2025

14 Fergus

0273 Moore Elem

Submit ID: 0273-36396731

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 47	N/A	24,923,506

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 14 Fergus	47	N/A	24,923,506

The final budget is approved as set forth in this document.

Certification

District Clerk: Hollie Wichman

(Signature) (Date)

Chairperson, School Trustees: Rana Wichman

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

14 Fergus

0273 Moore Elem

Submit ID: 0273-36396731

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	690,043.52	69,098.86	10%	10.01%	10,810.70	261,110.71	418,122.11	16.77
10 Transportation	40,000.00	8,000.00	20%	20.00%	9,456.55	10,889.73	19,653.72	0.79
11 Bus Depreciation Reserve	257,757.51	0.00	N/A	0.00%	237,581.16	0.00	20,176.35	0.81
13 Tuition	6,961.41		N/A		6,961.41	0.00	0.00	0.00
14 Retirement	88,500.00	17,700.00	20%	20.00%	10,399.39	78,100.61		
17 Adult Education	1,409.54	0.00	35%	0.00%	1,409.54	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	15,297.25	0.00	N/A	0.00%	6,575.19	402.38	8,319.68	0.33
29 Flexibility	7,600.56	0.00	N/A	0.00%	7,600.56	0.00	0.00	0.00
61 Building Reserve	97,303.63	0.00	N/A	0.00%	97,303.63	0.00	0.00	0.00
Total of All Funds	1,204,873.42	94,798.86			388,098.13	350,503.43	466,271.86	18.70

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

14 Fergus

0273 Moore Elem

Submit ID: 0273-36396731

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	MOORE K-6	36 *
M1	MOORE 7-8	11 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	220,198.68
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	26,923.09
D.	At Risk Student	(I-D)	2,016.19
E.	Indian Education For All	(I-E)	1,157.61
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,108.26
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,147.35
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,382.30
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	49
B.	BASE Budget Limit	(II-B)	436,445.27
C.	Maximum Budget Limit	(II-C)	540,093.72
D.	Over-BASE Levy As Submitted on Budget	(II-D)	251,295.31
E.	Adopted Budget	(II-E)	687,740.58

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	436,255.96
H.	Maximum Budget Limit	(II-H)	540,496.65
I.	Highest Budget Without a Vote	(II-I)	687,551.27
J.	Highest Budget	(II-J)	690,043.52
K.	Highest Voted Amount	(II-K)	2,492.25
L.	Amount Approved on Ballot by Voters	(II-L)	2,492.25
M.	Adopted Budget	(II-M)	690,043.52

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		69,004.35
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		94.51
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	94.51	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		10,810.70
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	10,810.70	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		79,909.56

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		690,043.52
1.	BASE Budget Limit	(V-A1)	436,255.96	
2.	Over-BASE Budget	(V-A2)	253,787.56	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		220,198.68
1.	Direct State Aid Paid By State	(V-B1)	220,198.68	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		26,923.09
D.	At Risk Student	(V-D)		2,016.19
E.	Indian Education For All	(V-E)		1,157.61
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,108.26
H.	Special Education Allowable Cost Payment	(V-H)		7,147.35
I.	Remaining Fund Balance Available	(V-I)		10,810.70
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,559.53
1.	Actual Non-Levy Revenue	(V-J1)	2,559.53	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		164,334.55
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	164,334.55	
M.	**Subtotal of BASE Budget Revenue	(V-M)		436,255.96

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		253,787.56
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		253,787.56

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		6.59
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		10.18
1.	District Property Tax Levy Mills	(V-U1)	10.18	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		16.77

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

14 Fergus

0273 Moore Elem

Submit ID: 0273-36396731

01 General Fund

Adopted Budget	0001	690,043.52

Budget Uses

Expenditure Budget	0002	690,043.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	10,810.70
Direct State Aid	3110	220,198.68
Quality Educator	3111	26,923.09
At Risk Student	3112	2,016.19
Indian Education For All	3113	1,157.61
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	7,147.35
Data For Achievement	3116	1,108.26
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,559.53
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	164,334.55		
Over-BASE Levy	1110(c)	253,787.56		
District Tax Levy			1110	418,122.11
Total Estimated Revenues to Fund Adopted Budget			0004	690,043.52
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,899.76
Contingency	0006	989.97
Over-Schedule	0011	29,110.27
Fund Balance for Budget	TFS48	17,456.55
Operating Reserve	0961	8,000.00
Unreserved Fund Balance Reappropriated	0970	9,456.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,444.86
State - On-Schedule Transportation Reimbursement	3210	5,444.87
District Tax Levy	1110	19,653.72
District Mills	999	0.79
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0273 Moore Elem

Submit ID: 0273-36396731

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	257,757.51

Budget Uses

Expenditure Budget	0002	257,757.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	237,581.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	237,581.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	20,176.35
District Mills	999	0.81
Total Estimated Revenues to Fund Adopted Budget	0004	257,757.51

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Chevy Micro Bird Bus	2021	47,000.00	15,000.00	9,400.00	0.00
2022 Blue Bird Bus	2021	58,500.00	15,000.00	11,700.00	3,700.00
2017 Ford Expedition	2019	5,923.00	5,330.10	1,184.60	1,184.60
Bus #3 BlueBird	2018	36,500.00	26,950.00	7,300.00	7,300.00
Bus #2	2016	26,625.00	26,625.00	5,325.00	5,325.00
Cruiser TCT	2015	13,887.50	18,164.50	2,777.50	2,666.75
2013 Activity Bus L	2012	35,012.90	56,018.06	N/A	0.00
Total					20,176.35

13 Tuition Fund

Adopted Budget	0001	6,961.41

Budget Uses

Expenditure Budget	0002	6,961.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,961.41
Unreserved Fund Balance Reappropriated	0970	6,961.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,961.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0273 Moore Elem

Submit ID: 0273-36396731

14 Retirement Fund

Adopted Budget	0001	88,500.00

Budget Uses

Expenditure Budget	0002	88,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,099.39
Operating Reserve	0961	17,700.00
Unreserved Fund Balance Reappropriated	0970	10,399.39

Estimated Funding Sources

Interest Earnings	1510	735.15
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	77,365.46
Total Estimated Revenues to Fund Adopted Budget	0004	88,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	1,409.54

Budget Uses

Expenditure Budget	0002	1,409.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,409.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,409.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,409.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	15,297.25

Budget Uses

Expenditure Budget	0002	15,297.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,575.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,575.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	402.38
District Tax Levy	1110	8,319.68
District Mills	999	0.33
Total Estimated Revenues to Fund Adopted Budget	0004	15,297.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0273 Moore Elem

Submit ID: 0273-36396731

29 Flexibility Fund

Adopted Budget	0001	7,600.56

Budget Uses

Expenditure Budget	0002	7,600.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,600.56
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,600.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,600.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0273 Moore Elem

Submit ID: 0273-36396731

61 Building Reserve Fund

Adopted Budget		0001	97,303.63

Budget Uses

Expenditure Budget		0002	97,303.63
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	97,303.63
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	97,303.63
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	97,303.63

Budget Report
FY 2025

14 Fergus

0274 Moore H S

Submit ID: 0274-58923681

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	20	25,961,919

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Hollie Wichman

(Signature) (Date)

Chairperson, School Trustees: Rana Wichman

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

14 Fergus

0274 Moore H S

Submit ID: 0274-58923681

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	674,954.55	67,608.55	10%	10.02%	597.75	259,238.70	415,118.10	15.99
10 Transportation	45,000.00	9,000.00	20%	20.00%	2,332.91	10,889.74	31,777.35	1.22
11 Bus Depreciation Reserve	262,579.28	0.00	N/A	0.00%	238,402.93	0.00	24,176.35	0.93
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	90,000.00	18,000.00	20%	20.00%	17,045.80	72,954.20		
17 Adult Education	1,611.97	0.00	35%	0.00%	1,611.97	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,217.35	1.00	N/A	0.05%	1,810.61	406.74	0.00	0.00
29 Flexibility	15,883.08	0.00	N/A	0.00%	15,883.08	0.00	0.00	0.00
61 Building Reserve	90,391.54	1.00	N/A	0.00%	90,391.54	0.00	0.00	0.00
Total of All Funds	1,182,637.77	94,610.55			368,076.59	343,489.38	471,071.80	18.14

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

14 Fergus

0274 Moore H S

Submit ID: 0274-58923681

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 MOORE HS 9-12 20

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	230,290.82
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	16,638.69
D.	At Risk Student	(I-D)	1,519.44
E.	Indian Education For All	(I-E)	492.60
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	471.60
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,635.77
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,058.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	20
B.	BASE Budget Limit	(II-B)	421,365.78
C.	Maximum Budget Limit	(II-C)	523,827.75
D.	Over-BASE Levy As Submitted on Budget	(II-D)	244,022.64
E.	Adopted Budget	(II-E)	665,388.42

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	440,989.53
H.	Maximum Budget Limit	(II-H)	548,644.67
I.	Highest Budget Without a Vote	(II-I)	674,954.55
J.	Highest Budget	(II-J)	674,954.55
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	674,954.55

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		67,495.46
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		113.09
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	113.09	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		597.75
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	597.75	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		68,206.30

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		674,954.55
1.	BASE Budget Limit	(V-A1)	440,989.53	
2.	Over-BASE Budget	(V-A2)	233,965.02	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		230,290.82
1.	Direct State Aid Paid By State	(V-B1)	230,290.82	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		16,638.69
D.	At Risk Student	(V-D)		1,519.44
E.	Indian Education For All	(V-E)		492.60
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		471.60
H.	Special Education Allowable Cost Payment	(V-H)		6,635.77
I.	Remaining Fund Balance Available	(V-I)		597.75
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,189.78
1.	Actual Non-Levy Revenue	(V-J1)	3,189.78	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		181,153.08
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	181,153.08	
M.	**Subtotal of BASE Budget Revenue	(V-M)		440,989.53

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		233,965.02
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		233,965.02

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		6.98
U.	Over-BASE Mills	(V-U)		9.01
1.	District Property Tax Levy Mills	(V-U1)	9.01	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		15.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

14 Fergus

0274 Moore H S

Submit ID: 0274-58923681

01 General Fund

Adopted Budget	0001	674,954.55

Budget Uses

Expenditure Budget	0002	674,954.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	597.75
Direct State Aid	3110	230,290.82
Quality Educator	3111	16,638.69
At Risk Student	3112	1,519.44
Indian Education For All	3113	492.60
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	6,635.77
Data For Achievement	3116	471.60
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,189.78
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	181,153.08		
Over-BASE Levy	1110(c)	233,965.02		
District Tax Levy			1110	415,118.10
Total Estimated Revenues to Fund Adopted Budget			0004	674,954.55
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2025

14 Fergus

0274 Moore H S

Submit ID: 0274-58923681

10 Transportation Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,899.76
Contingency	0006	989.98
Over-Schedule	0011	34,110.26
Fund Balance for Budget	TFS48	11,332.91
Operating Reserve	0961	9,000.00
Unreserved Fund Balance Reappropriated	0970	2,332.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,444.87
State - On-Schedule Transportation Reimbursement	3210	5,444.87
District Tax Levy	1110	31,777.35
District Mills	999	1.22
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	262,579.28

Budget Uses

Expenditure Budget	0002	262,579.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	238,402.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	238,402.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	24,176.35
District Mills	999	0.93
Total Estimated Revenues to Fund Adopted Budget	0004	262,579.28

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Chevy Micro Bird Bus	2021	47,000.00	15,000.00	9,400.00	5,400.00
2022 Blue Bird Bus	2021	58,500.00	15,000.00	11,700.00	2,300.00
2017 Ford Expedition	2019	5,923.00	5,330.10	1,184.60	1,184.60
Bus #3 Blue Bird	2018	36,500.00	26,950.00	7,300.00	7,300.00
Bus #2	2016	26,625.00	26,625.00	5,325.00	5,325.00
Cruiser TCT	2015	13,887.50	18,164.50	2,777.50	2,666.75
2013 Activity Bus L	2012	35,012.90	56,018.06	N/A	0.00
Total					24,176.35

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0274 Moore H S

Submit ID: 0274-58923681

14 Retirement Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,045.80
Operating Reserve	0961	18,000.00
Unreserved Fund Balance Reappropriated	0970	17,045.80

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	72,954.20
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0274 Moore H S

Submit ID: 0274-58923681

17 Adult Education Fund

Adopted Budget	0001	1,611.97

Budget Uses

Expenditure Budget	0002	1,611.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,611.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,611.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,611.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,217.35

Budget Uses

Expenditure Budget	0002	2,217.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,811.61
Operating Reserve	0961	1.00
Unreserved Fund Balance Reappropriated	0970	1,810.61
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	406.74
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,217.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0274 Moore H S

Submit ID: 0274-58923681

29 Flexibility Fund

Adopted Budget	0001	15,883.08

Budget Uses

Expenditure Budget	0002	15,883.08
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,883.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,883.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,883.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0274 Moore H S

Submit ID: 0274-58923681

61 Building Reserve Fund

Adopted Budget	0001	90,391.54

Budget Uses

Expenditure Budget	0002	90,391.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	90,392.54
Operating Reserve	0961	1.00
Unreserved Fund Balance Reappropriated	0970	90,391.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	90,391.54

Budget Report
FY 2025

56 Yellowstone

0976 Morin Elem

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	39	N/A	2,113,042

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Gail Andren

(Signature) (Date)

Chairperson, School Trustees: Todd Peterson

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

56 Yellowstone

0976 Morin Elem

Submit ID: 0976-81247356

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	341,511.01	27,231.29	10%	7.97%	0.00	261,515.79	79,995.22	37.85
10 Transportation	61,000.00	4,484.54	20%	7.35%	0.00	54,450.00	6,550.00	3.10
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	3,536.96		N/A		189.27	0.00	3,347.69	1.58
14 Retirement	80,000.00	16,000.00	20%	20.00%	2,758.97	77,241.03		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	715.74	0.00	N/A	0.00%	421.70	294.04	0.00	0.00
29 Flexibility	44.78	0.00	N/A	0.00%	44.78	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	486,808.49	47,715.83			3,414.72	393,500.86	89,892.91	42.53

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

56 Yellowstone

0976 Morin Elem

Submit ID: 0976-81247356

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MORIN K-6 39

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	136,240.15
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	18,365.00
D.	At Risk Student	(I-D)	4,491.10
E.	Indian Education For All	(I-E)	960.57
F.	American Indian Achievement Gap	(I-F)	7,502.00
G.	Data For Achievement	(I-G)	919.62
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	29,930.32
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,064.66
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,202.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	33
B.	BASE Budget Limit	(II-B)	267,097.89
C.	Maximum Budget Limit	(II-C)	332,777.57
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,714.17
E.	Adopted Budget	(II-E)	289,812.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	318,796.84
H.	Maximum Budget Limit	(II-H)	398,951.39
I.	Highest Budget Without a Vote	(II-I)	341,511.01
J.	Highest Budget	(II-J)	398,951.39
K.	Highest Voted Amount	(II-K)	57,440.38
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	341,511.01

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		27,231.29
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		27,231.29

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		341,511.01
1.	BASE Budget Limit	(V-A1)	318,796.84	
2.	Over-BASE Budget	(V-A2)	22,714.17	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		136,240.15
1.	Direct State Aid Paid By State	(V-B1)	136,240.15	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		18,365.00
D.	At Risk Student	(V-D)		4,491.10
E.	Indian Education For All	(V-E)		960.57
F.	American Indian Achievement Gap	(V-F)		7,502.00
G.	Data For Achievement	(V-G)		919.62
H.	Special Education Allowable Cost Payment	(V-H)		29,930.32
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,432.83
1.	Actual Non-Levy Revenue	(V-J1)	3,432.83	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		116,955.25
1.	State - Guaranteed Tax Base Aid	(V-L1)	59,674.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	57,281.05	
M.	**Subtotal of BASE Budget Revenue	(V-M)		318,796.84

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		22,714.17
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		22,714.17

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.10
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		10.75
1.	District Property Tax Levy Mills	(V-U1)	10.75	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		37.85

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

56 Yellowstone

0976 Morin Elem

Submit ID: 0976-81247356

01 General Fund

Adopted Budget	0001	341,511.01

Budget Uses

Expenditure Budget	0002	341,511.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	136,240.15
Quality Educator	3111	18,365.00
At Risk Student	3112	4,491.10
Indian Education For All	3113	960.57
American Indian Achievement Gap	3114	7,502.00
State Special Education Allowable Cost Payment to Districts	3115	29,930.32
Data For Achievement	3116	919.62
State - Guaranteed Tax Base Aid	3120	59,674.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,500.15
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	932.68
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	57,281.05		
Over-BASE Levy	1110(c)	22,714.17		
District Tax Levy			1110	79,995.22
Total Estimated Revenues to Fund Adopted Budget			0004	341,511.01
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	61,000.00

Budget Uses

Expenditure Budget	0002	61,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	49,500.00
Contingency	0006	4,950.00
Over-Schedule	0011	6,550.00
Fund Balance for Budget	TFS48	4,484.54
Operating Reserve	0961	4,484.54
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	27,225.00
State - On-Schedule Transportation Reimbursement	3210	27,225.00
District Tax Levy	1110	6,550.00
District Mills	999	3.10
Total Estimated Revenues to Fund Adopted Budget	0004	61,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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56 Yellowstone

0976 Morin Elem

Submit ID: 0976-81247356

13 Tuition Fund

Adopted Budget	0001	3,536.96

Budget Uses

Expenditure Budget	0002	3,536.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	189.27
Unreserved Fund Balance Reappropriated	0970	189.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,347.69
District Mills	999	1.58
Total Estimated Revenues to Fund Adopted Budget	0004	3,536.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	77,241.03
Add To Fund Balance	0003	2,758.97
Fund Balance for Budget	TFS48	18,758.97
Operating Reserve	0961	16,000.00
Unreserved Fund Balance Reappropriated	0970	2,758.97

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	77,241.03
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	715.74

Budget Uses

Expenditure Budget	0002	294.04
Add To Fund Balance	0003	421.70
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	421.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	421.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	294.04
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	715.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	44.78

Budget Uses

Expenditure Budget	0002	44.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	44.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	44.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	44.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone

0976 Morin Elem

Submit ID: 0976-81247356

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

18 Glacier

Submit ID: 1222-65037975

1222 Mountain View Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 12	N/A	236,057

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Joni Woldstad

(Signature) (Date)

Chairperson, School Trustees: Jerry Hofer

(Signature) (Date)

County Superintendent: Lester Johnson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

18 Glacier

Submit ID: 1222-65037975

1222 Mountain View Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	116,505.09	12,109.33	10%	10.39%	1,777.01	109,351.31	5,376.77	22.74
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	35,000.00	7,000.00	20%	20.00%	18,550.82	16,449.18		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,397.88	0.00	N/A	0.00%	1,257.42	140.46	0.00	0.00
29 Flexibility	10,537.02	0.00	N/A	0.00%	9,584.02	953.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	163,439.99	19,109.33			31,169.27	126,893.95	5,376.77	22.74

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

18 Glacier

Submit ID: 1222-65037975

1222 Mountain View Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 MOUNTAIN VIEW K-8 12 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	60,181.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,893.38
D.	At Risk Student	(I-D)	1,647.23
E.	Indian Education For All	(I-E)	295.56
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	282.96
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,747.13
I.	State Special Education Related-Services Payment To Coop	(I-I)	582.34
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,794.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	12
B.	BASE Budget Limit	(II-B)	113,943.92
C.	Maximum Budget Limit	(II-C)	140,949.24
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	113,943.92

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	89%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	116,505.09
H.	Maximum Budget Limit	(II-H)	144,573.29
I.	Highest Budget Without a Vote	(II-I)	116,505.09
J.	Highest Budget	(II-J)	144,573.29
K.	Highest Voted Amount	(II-K)	28,068.20
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	116,505.09

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,650.51
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		458.82
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	458.82	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,777.01
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,777.01	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		13,886.34

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		116,505.09
1.	BASE Budget Limit	(V-A1)	116,505.09	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		60,181.31
1.	Direct State Aid Paid By State	(V-B1)	60,181.31	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,893.38
D.	At Risk Student	(V-D)		1,647.23
E.	Indian Education For All	(V-E)		295.56
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		282.96
H.	Special Education Allowable Cost Payment	(V-H)		1,747.13
I.	Remaining Fund Balance Available	(V-I)		1,777.01
J.	Non-Levy Revenue and Funding Sources	(V-J)		508.18
1.	Actual Non-Levy Revenue	(V-J1)	508.18	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		46,172.33
1.	State - Guaranteed Tax Base Aid	(V-L1)	40,795.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	5,376.77	
M.	**Subtotal of BASE Budget Revenue	(V-M)		116,505.09

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.74
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		22.74

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

18 Glacier

Submit ID: 1222-65037975

1222 Mountain View Elem

01 General Fund

Adopted Budget	0001	116,505.09

Budget Uses

Expenditure Budget	0002	116,505.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,777.01
Direct State Aid	3110	60,181.31
Quality Educator	3111	3,893.38
At Risk Student	3112	1,647.23
Indian Education For All	3113	295.56
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,747.13
Data For Achievement	3116	282.96
State - Guaranteed Tax Base Aid	3120	40,795.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	508.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	5,376.77		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	5,376.77
Total Estimated Revenues to Fund Adopted Budget			0004	116,505.09
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,550.82
Operating Reserve	0961	7,000.00
Unreserved Fund Balance Reappropriated	0970	18,550.82

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	16,449.18
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,397.88

Budget Uses

Expenditure Budget	0002	1,397.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,257.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,257.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	33.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	107.46
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,397.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	10,537.02

Budget Uses

Expenditure Budget	0002	10,537.02
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,584.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,584.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	218.00
Other Revenue from Local Sources	1900	735.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,537.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

18 Glacier

Submit ID: 1222-65037975

1222 Mountain View Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

18 Glacier

Submit ID: 1222-65037975

1222 Mountain View Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

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0937 Nashua K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 78	33	3,812,464

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Marisa Collins

(Signature) (Date)

Chairperson, School Trustees: Michele Fromdahl

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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0937 Nashua K-12 Schools

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,478,671.26	149,326.28	10%	10.10%	5,819.66	1,003,605.55	469,246.05	123.10
10 Transportation	170,000.00	34,000.00	20%	20.00%	2,830.57	49,081.00	118,088.43	30.97
11 Bus Depreciation Reserve	286,237.14	0.00	N/A	0.00%	286,237.14	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	200,000.00	40,000.00	20%	20.00%	6,127.38	193,872.62		
17 Adult Education	21,531.76	0.00	35%	0.00%	21,531.76	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	123,539.23	0.00	N/A	0.00%	83,482.83	1,056.40	39,000.00	10.23
29 Flexibility	86,124.46	0.00	N/A	0.00%	86,124.46	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	2,366,103.85	223,326.28			492,153.80	1,247,615.57	626,334.48	164.30

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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0937 Nashua K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	NASHUA K-6	59 *
M1	NASHUA 7-8	19 *
H1	NASHUA HS 9-12	33

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	590,933.69
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	43,157.75
D.	At Risk Student	(I-D)	5,431.94
E.	Indian Education For All	(I-E)	2,733.93
F.	American Indian Achievement Gap	(I-F)	7,986.00
G.	Data For Achievement	(I-G)	2,617.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,835.98
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,611.64
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,739.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,463.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	116
B.	BASE Budget Limit	(II-B)	1,147,593.19
C.	Maximum Budget Limit	(II-C)	1,425,488.62
D.	Over-BASE Levy As Submitted on Budget	(II-D)	320,709.14
E.	Adopted Budget	(II-E)	1,468,302.33

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	94%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,145,341.46
H.	Maximum Budget Limit	(II-H)	1,421,863.05
I.	Highest Budget Without a Vote	(II-I)	1,478,671.26
J.	Highest Budget	(II-J)	1,478,671.26
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,478,671.26

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		147,867.13
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,459.15
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,459.15	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,819.66
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	3,839.98	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,979.68	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		155,145.94

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	11,594.59	5,241.39	16,835.98
B.	Special Education RSBG to Coop	3,864.62	1,747.02	5,611.64
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	6,183.68	2,795.36	8,979.05

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	525,110.30	266,211.00	791,321.30
		702,001.30	619,998.00	1,321,999.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	247,806.46	218,859.29	466,665.75
H.	Special Education in BASE@40%	6,183.68	2,795.36	8,979.05
I.	Subsidized BASE Amount	253,990.14	221,654.65	475,644.80
J.	Subsidized BASE Ratio	53%	47%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,478,671.26
1.	BASE Budget Limit	(V-A1)	1,145,341.46	
2.	Over-BASE Budget	(V-A2)	333,329.80	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		590,933.69
1.	Direct State Aid Paid By State	(V-B1)	590,933.69	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		43,157.75
D.	At Risk Student	(V-D)		5,431.94
E.	Indian Education For All	(V-E)		2,733.93
F.	American Indian Achievement Gap	(V-F)		7,986.00
G.	Data For Achievement	(V-G)		2,617.38

H.	Special Education Allowable Cost Payment	(V-H)		16,835.98
I.	Remaining Fund Balance Available	(V-I)		1,979.68
J.	Non-Levy Revenue and Funding Sources	(V-J)		50.00
1.	Actual Non-Levy Revenue	(V-J1)	50.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		473,615.11
1.	State - Guaranteed Tax Base Aid	(V-L1)	333,858.88	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	139,756.23	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,145,341.46

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		3,839.98
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	3,839.98	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		329,489.82
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		333,329.80

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.79
T.	BASE Mills - High School	(V-T)		12.89
U.	Over-BASE Mills	(V-U)		86.42
1.	District Property Tax Levy Mills	(V-U1)	86.42	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		123.10

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,478,671.26

Budget Uses

Expenditure Budget	0002	1,478,671.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,819.66
Direct State Aid	3110	590,933.69
Quality Educator	3111	43,157.75
At Risk Student	3112	5,431.94
Indian Education For All	3113	2,733.93
American Indian Achievement Gap	3114	7,986.00
State Special Education Allowable Cost Payment to Districts	3115	16,835.98
Data For Achievement	3116	2,617.38
State - Guaranteed Tax Base Aid	3120	333,858.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	50.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	139,756.23		
Over-BASE Levy	1110(c)	329,489.82		
District Tax Levy			1110	469,246.05
Total Estimated Revenues to Fund Adopted Budget			0004	1,478,671.26
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	170,000.00

Budget Uses

Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	43,710.00
Contingency	0006	4,371.00
Over-Schedule	0011	121,919.00
Fund Balance for Budget	TFS48	36,830.57
Operating Reserve	0961	34,000.00
Unreserved Fund Balance Reappropriated	0970	2,830.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	24,040.50
State - On-Schedule Transportation Reimbursement	3210	24,040.50
District Tax Levy	1110	118,088.43
District Mills	999	30.97
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	286,237.14

Budget Uses

Expenditure Budget	0002	286,237.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	286,237.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	286,237.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	286,237.14

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2016 CHEVY EXPRESS	2017	59,300.00	59,300.00	11,860.00	0.00
2018 BLUEBIRD	2017	111,000.00	111,000.00	22,200.00	0.00
2015 BLUEBIRD	2015	105,500.00	147,700.00	21,100.00	0.00
2013 BLUEBIRD	2013	83,500.00	125,250.00	N/A	NA
09 BLUEBIRD	2009	82,300.00	123,450.00	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,127.38
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	6,127.38

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	193,872.62
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	21,531.76

Budget Uses

Expenditure Budget	0002	21,531.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,531.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,531.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,531.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	123,539.23

Budget Uses

Expenditure Budget	0002	123,539.23
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	83,482.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	83,482.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,056.40
District Tax Levy	1110	39,000.00
District Mills	999	10.23
Total Estimated Revenues to Fund Adopted Budget	0004	123,539.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	86,124.46

Budget Uses

Expenditure Budget	0002	86,124.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	86,124.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	86,124.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	86,124.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2025

03 Blaine

Submit ID: 1216-65517953

1216 North Harlem Colony Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 8	N/A	148,786

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Eli Hofer

(Signature) (Date)

Chairperson, School Trustees: Philip Hofer

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

03 Blaine

Submit ID: 1216-65517953

1216 North Harlem Colony Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	93,966.16	10,000.00	10%	10.64%	1,497.75	89,557.86	2,910.55	19.61
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	14,000.00	2,800.00	20%	20.00%	243.65	13,756.35		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	197.99	0.00	N/A	0.00%	111.32	86.67	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	108,164.15	12,800.00			1,852.72	103,400.88	2,910.55	19.61

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

03 Blaine

Submit ID: 1216-65517953

1216 North Harlem Colony Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 NORTH HARLEM K-8 8 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	48,907.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	4,370.87
D.	At Risk Student	(I-D)	704.74
E.	Indian Education For All	(I-E)	197.04
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	188.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	635.32
I.	State Special Education Related-Services Payment To Coop	(I-I)	211.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,755.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11
B.	BASE Budget Limit	(II-B)	112,193.39
C.	Maximum Budget Limit	(II-C)	138,468.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	112,193.39

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	93,966.16
H.	Maximum Budget Limit	(II-H)	116,145.32
I.	Highest Budget Without a Vote	(II-I)	93,966.16
J.	Highest Budget	(II-J)	116,145.32
K.	Highest Voted Amount	(II-K)	22,179.16
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	93,966.16

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,497.75
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,497.75	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		11,497.75

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		93,966.16
1.	BASE Budget Limit	(V-A1)	93,966.16	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		48,907.79
1.	Direct State Aid Paid By State	(V-B1)	48,907.79	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		4,370.87
D.	At Risk Student	(V-D)		704.74
E.	Indian Education For All	(V-E)		197.04
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		188.64
H.	Special Education Allowable Cost Payment	(V-H)		635.32
I.	Remaining Fund Balance Available	(V-I)		1,497.75
J.	Non-Levy Revenue and Funding Sources	(V-J)		137.91
1.	Actual Non-Levy Revenue	(V-J1)	137.91	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		37,326.10
1.	State - Guaranteed Tax Base Aid	(V-L1)	34,415.55	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,910.55	
M.	**Subtotal of BASE Budget Revenue	(V-M)		93,966.16

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.61
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		19.61

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

03 Blaine

Submit ID: 1216-65517953

1216 North Harlem Colony Elem

01 General Fund

Adopted Budget	0001	93,966.16

Budget Uses

Expenditure Budget	0002	93,966.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,497.75
Direct State Aid	3110	48,907.79
Quality Educator	3111	4,370.87
At Risk Student	3112	704.74
Indian Education For All	3113	197.04
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	635.32
Data For Achievement	3116	188.64
State - Guaranteed Tax Base Aid	3120	34,415.55

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	137.91
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2025

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1216 North Harlem Colony Elem

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,910.55		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	2,910.55
Total Estimated Revenues to Fund Adopted Budget			0004	93,966.16
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

Submit ID: 1216-65517953

1216 North Harlem Colony Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

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1216 North Harlem Colony Elem

14 Retirement Fund

Adopted Budget	0001	14,000.00

Budget Uses

Expenditure Budget	0002	14,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,043.65
Operating Reserve	0961	2,800.00
Unreserved Fund Balance Reappropriated	0970	243.65

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	13,756.35
Total Estimated Revenues to Fund Adopted Budget	0004	14,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

Submit ID: 1216-65517953

1216 North Harlem Colony Elem

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

Submit ID: 1216-65517953

1216 North Harlem Colony Elem

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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03 Blaine

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1216 North Harlem Colony Elem

28 Technology Fund

Adopted Budget	0001	197.99

Budget Uses

Expenditure Budget	0002	197.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	111.32
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	111.32
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	86.67
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	197.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

Submit ID: 1216-65517953

1216 North Harlem Colony Elem

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

Submit ID: 1216-65517953

1216 North Harlem Colony Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

Submit ID: 1216-65517953

1216 North Harlem Colony Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2025

21 Hill

1233 North Star Elem

Submit ID: 1233-04056265

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	148	N/A	13,149,410

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sarah Russell

(Signature) (Date)

Chairperson, School Trustees: Tiffany Melby

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

21 Hill

1233 North Star Elem

Submit ID: 1233-04056265

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,275,276.35	135,247.74	10%	10.61%	4,934.54	719,917.63	550,424.18	41.87
10 Transportation	236,258.03	47,251.61	20%	20.00%	10,313.48	44,290.88	181,653.67	13.81
11 Bus Depreciation Reserve	106,678.01	0.00	N/A	0.00%	85,762.36	0.00	20,915.65	1.59
13 Tuition	98,960.10		N/A		30,229.95	0.00	68,730.15	5.23
14 Retirement	182,413.30	36,482.66	20%	20.00%	8,564.39	173,848.91		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	66,463.99	0.00	N/A	0.00%	52,723.46	947.80	12,792.73	0.97
29 Flexibility	61.53	0.00	N/A	0.00%	61.53	0.00	0.00	0.00
61 Building Reserve	1,188,422.55	0.00	N/A	0.00%	626,372.55	5,462.73	556,587.27	42.33
Total of All Funds	3,154,533.86	218,982.01			818,962.26	944,467.95	1,391,103.65	105.80

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

21 Hill

1233 North Star Elem

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	NORTH STAR K-6	118
M1	NORTH STAR 7-8	30

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	519,310.69
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	45,688.45
D.	At Risk Student	(I-D)	8,105.86
E.	Indian Education For All	(I-E)	3,645.24
F.	American Indian Achievement Gap	(I-F)	1,210.00
G.	Data For Achievement	(I-G)	3,489.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	23,506.84
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,835.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,776.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	155
B.	BASE Budget Limit	(II-B)	1,050,104.57
C.	Maximum Budget Limit	(II-C)	1,297,782.79
D.	Over-BASE Levy As Submitted on Budget	(II-D)	247,678.22
E.	Adopted Budget	(II-E)	1,297,782.79

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,027,598.13
H.	Maximum Budget Limit	(II-H)	1,270,921.60
I.	Highest Budget Without a Vote	(II-I)	1,275,276.35
J.	Highest Budget	(II-J)	1,303,197.00
K.	Highest Voted Amount	(II-K)	27,920.65
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,275,276.35

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		127,527.64
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		7,720.10
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	7,720.10	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,934.54
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	4,934.54	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		140,182.28

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,275,276.35
1.	BASE Budget Limit	(V-A1)	1,027,598.13	
2.	Over-BASE Budget	(V-A2)	247,678.22	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		519,310.69
1.	Direct State Aid Paid By State	(V-B1)	519,310.69	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		45,688.45
D.	At Risk Student	(V-D)		8,105.86
E.	Indian Education For All	(V-E)		3,645.24
F.	American Indian Achievement Gap	(V-F)		1,210.00
G.	Data For Achievement	(V-G)		3,489.84
H.	Special Education Allowable Cost Payment	(V-H)		23,506.84
I.	Remaining Fund Balance Available	(V-I)		4,934.54
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,969.43
1.	Actual Non-Levy Revenue	(V-J1)	4,969.43	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		412,737.24
1.	State - Guaranteed Tax Base Aid	(V-L1)	109,991.28	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	302,745.96	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,027,598.13

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		247,678.22
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		247,678.22

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.03
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		18.84
1.	District Property Tax Levy Mills	(V-U1)	18.84	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		41.87

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

21 Hill

1233 North Star Elem

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01 General Fund

Adopted Budget	0001	1,275,276.35

Budget Uses

Expenditure Budget	0002	1,275,276.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,934.54
Direct State Aid	3110	519,310.69
Quality Educator	3111	45,688.45
At Risk Student	3112	8,105.86
Indian Education For All	3113	3,645.24
American Indian Achievement Gap	3114	1,210.00
State Special Education Allowable Cost Payment to Districts	3115	23,506.84
Data For Achievement	3116	3,489.84
State - Guaranteed Tax Base Aid	3120	109,991.28

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,969.43
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	302,745.96		
Over-BASE Levy	1110(c)	247,678.22		
District Tax Levy			1110	550,424.18
Total Estimated Revenues to Fund Adopted Budget			0004	1,275,276.35
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	236,258.03

Budget Uses

Expenditure Budget	0002	236,258.03
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,264.44
Contingency	0006	4,026.44
Over-Schedule	0011	191,967.15
Fund Balance for Budget	TFS48	57,565.09
Operating Reserve	0961	47,251.61
Unreserved Fund Balance Reappropriated	0970	10,313.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,145.44
State - On-Schedule Transportation Reimbursement	3210	22,145.44
District Tax Levy	1110	181,653.67
District Mills	999	13.81
Total Estimated Revenues to Fund Adopted Budget	0004	236,258.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	106,678.01

Budget Uses

Expenditure Budget	0002	106,678.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	85,762.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	85,762.36
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	20,915.65
District Mills	999	1.59
Total Estimated Revenues to Fund Adopted Budget	0004	106,678.01

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Blue Bird	2019	51,625.00	44,620.00	10,325.00	9,905.00
2014 IC Bus	2017	44,500.00	21,308.24	8,900.00	3,000.00
2014 Bluebird 77 Passenger Bus	2013	45,150.00	59,740.00	9,030.00	5,000.00
2011 BLUE BIRD 72 PASSENGER	2010	45,450.00	68,175.00	N/A	NA
4UZABRDT99CAH1517	2009	43,713.90	42,203.91	8,742.78	3,010.65
4UZAAXAK94CM08765	2003	33,751.90	50,627.85	N/A	NA
Freightliner/Thomas FS65	2003	28,568.70	42,853.05	N/A	NA
1GBL7T1C6YJ505554	2000	28,205.00	42,307.50	N/A	NA
Total					20,915.65

13 Tuition Fund

Adopted Budget	0001	98,960.10

Budget Uses

Expenditure Budget	0002	98,960.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,229.95
Unreserved Fund Balance Reappropriated	0970	30,229.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	68,730.15
District Mills	999	5.23
Total Estimated Revenues to Fund Adopted Budget	0004	98,960.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	182,413.30

Budget Uses

Expenditure Budget	0002	182,413.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,047.05
Operating Reserve	0961	36,482.66
Unreserved Fund Balance Reappropriated	0970	8,564.39

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	173,848.91
Total Estimated Revenues to Fund Adopted Budget	0004	182,413.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	66,463.99

Budget Uses

Expenditure Budget	0002	66,463.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	52,723.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	52,723.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	947.80
District Tax Levy	1110	12,792.73
District Mills	999	0.97
Total Estimated Revenues to Fund Adopted Budget	0004	66,463.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	61.53

Budget Uses

Expenditure Budget	0002	61.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	61.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	61.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	61.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	1,188,422.55

Budget Uses

Expenditure Budget		0002	1,188,422.55
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	626,372.55
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	626,372.55
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	5,462.73
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	530,000.00	
Building Reserve Permissive Levy	1110(b)	26,587.27	
District Tax Levy		1110	556,587.27
District Mills		999	42.33
Building Reserve Voted Mills		0134	40.31
Building Reserve Permissive Mills		0135	2.02
Total Estimated Revenues to Fund Adopted Budget		0004	1,188,422.55

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	150,000.00	5	612	60,000.00	30,000.00	30,000.00
05/02/2023	1,500,000.00	3	612	500,000.00	500,000.00	500,000.00
Total						530,000.00

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1234 North Star HS

Submit ID: 1234-61119433

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	59	13,847,142

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sarah Russell

(Signature) (Date)

Chairperson, School Trustees: Tiffany Melby

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

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1234 North Star HS

Submit ID: 1234-61119433

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,019,010.61	146,442.94	10%	14.37%	3,406.97	520,482.23	495,121.41	35.75
10 Transportation	172,930.62	34,586.12	20%	20.00%	7,808.73	30,747.06	134,374.83	9.70
11 Bus Depreciation Reserve	73,774.72	0.00	N/A	0.00%	55,095.94	0.00	18,678.78	1.35
13 Tuition	8,849.83		N/A		8,849.83	0.00	0.00	0.00
14 Retirement	140,015.86	28,003.17	20%	20.00%	22,606.21	117,409.65		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	307,989.66	0.00	N/A	0.00%	283,445.68	657.23	23,886.75	1.73
29 Flexibility	19,302.89	0.00	N/A	0.00%	19,302.89	0.00	0.00	0.00
61 Building Reserve	1,289,736.29	0.00	N/A	0.00%	738,686.29	8,175.59	542,874.41	39.21
Total of All Funds	3,031,610.48	209,032.23			1,139,202.54	677,471.76	1,214,936.18	87.74

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

21 Hill

1234 North Star HS

Submit ID: 1234-61119433

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 NORTH STAR 9-12 59

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	370,722.36
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	27,771.55
D.	At Risk Student	(I-D)	1,917.93
E.	Indian Education For All	(I-E)	1,453.17
F.	American Indian Achievement Gap	(I-F)	2,178.00
G.	Data For Achievement	(I-G)	1,391.22
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,370.97
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,123.46
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	7,360.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	55
B.	BASE Budget Limit	(II-B)	664,876.85
C.	Maximum Budget Limit	(II-C)	823,622.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	327,370.42
E.	Adopted Budget	(II-E)	992,247.27

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	712,565.81
H.	Maximum Budget Limit	(II-H)	882,810.16
I.	Highest Budget Without a Vote	(II-I)	1,019,010.61
J.	Highest Budget	(II-J)	1,019,010.61
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,019,010.61

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		101,901.06
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		44,541.88
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	44,541.88	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,406.97
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,406.97	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		149,849.91

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,019,010.61
1.	BASE Budget Limit	(V-A1)	712,565.81	
2.	Over-BASE Budget	(V-A2)	306,444.80	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		370,722.36
1.	Direct State Aid Paid By State	(V-B1)	370,722.36	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		27,771.55
D.	At Risk Student	(V-D)		1,917.93
E.	Indian Education For All	(V-E)		1,453.17
F.	American Indian Achievement Gap	(V-F)		2,178.00
G.	Data For Achievement	(V-G)		1,391.22
H.	Special Education Allowable Cost Payment	(V-H)		9,370.97
I.	Remaining Fund Balance Available	(V-I)		3,406.97
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,433.83
1.	Actual Non-Levy Revenue	(V-J1)	5,433.83	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		288,919.81
1.	State - Guaranteed Tax Base Aid	(V-L1)	100,243.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	188,676.61	
M.	**Subtotal of BASE Budget Revenue	(V-M)		712,565.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		306,444.80
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		306,444.80

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.62
U.	Over-BASE Mills	(V-U)		22.13
1.	District Property Tax Levy Mills	(V-U1)	22.13	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		35.75

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

21 Hill

1234 North Star HS

Submit ID: 1234-61119433

01 General Fund

Adopted Budget	0001	1,019,010.61

Budget Uses

Expenditure Budget	0002	1,019,010.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,406.97
Direct State Aid	3110	370,722.36
Quality Educator	3111	27,771.55
At Risk Student	3112	1,917.93
Indian Education For All	3113	1,453.17
American Indian Achievement Gap	3114	2,178.00
State Special Education Allowable Cost Payment to Districts	3115	9,370.97
Data For Achievement	3116	1,391.22
State - Guaranteed Tax Base Aid	3120	100,243.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,143.83
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	290.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	188,676.61		
Over-BASE Levy	1110(c)	306,444.80		
District Tax Levy			1110	495,121.41
Total Estimated Revenues to Fund Adopted Budget			0004	1,019,010.61
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	172,930.62

Budget Uses

Expenditure Budget	0002	172,930.62
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,951.87
Contingency	0006	2,795.19
Over-Schedule	0011	142,183.56
Fund Balance for Budget	TFS48	42,394.85
Operating Reserve	0961	34,586.12
Unreserved Fund Balance Reappropriated	0970	7,808.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,373.53
State - On-Schedule Transportation Reimbursement	3210	15,373.53
District Tax Levy	1110	134,374.83
District Mills	999	9.70
Total Estimated Revenues to Fund Adopted Budget	0004	172,930.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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1234 North Star HS

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	73,774.72

Budget Uses

Expenditure Budget	0002	73,774.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	55,095.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	55,095.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	18,678.78
District Mills	999	1.35
Total Estimated Revenues to Fund Adopted Budget	0004	73,774.72

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Blue Bird	2019	51,625.00	21,952.70	10,325.00	4,390.54
2014 IC Bus	2017	44,500.00	25,163.38	8,900.00	4,000.00
2014 Bluebird 77 Passenger	2013	45,150.00	53,997.56	9,030.00	6,788.24
2011 BLUE BIRD 72 PASSENGER	2010	50,450.00	75,675.00	N/A	NA
4UZABRDT99CAH1517	2009	43,713.90	49,310.54	8,742.78	3,500.00
2003 Freightliner/Thomas FS65	2003	28,568.70	42,853.05	N/A	NA
4UZAAXAK94CM08765	2003	33,751.90	50,627.85	N/A	NA
1GBL7T1C6YJ505554	2000	28,205.00	42,307.50	N/A	NA
Total					18,678.78

13 Tuition Fund

Adopted Budget	0001	8,849.83

Budget Uses

Expenditure Budget	0002	8,849.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,849.83
Unreserved Fund Balance Reappropriated	0970	8,849.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,849.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

21 Hill

1234 North Star HS

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14 Retirement Fund

Adopted Budget	0001	140,015.86

Budget Uses

Expenditure Budget	0002	140,015.86
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	50,609.38
Operating Reserve	0961	28,003.17
Unreserved Fund Balance Reappropriated	0970	22,606.21

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	117,409.65
Total Estimated Revenues to Fund Adopted Budget	0004	140,015.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

21 Hill

1234 North Star HS

Submit ID: 1234-61119433

28 Technology Fund

Adopted Budget	0001	307,989.66

Budget Uses

Expenditure Budget	0002	307,989.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	283,445.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	283,445.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	657.23
District Tax Levy	1110	23,886.75
District Mills	999	1.73
Total Estimated Revenues to Fund Adopted Budget	0004	307,989.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	19,302.89

Budget Uses

Expenditure Budget	0002	19,302.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,302.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,302.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,302.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

21 Hill

1234 North Star HS

Submit ID: 1234-61119433

61 Building Reserve Fund

Adopted Budget		0001	1,289,736.29

Budget Uses

Expenditure Budget		0002	1,289,736.29
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	738,686.29
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	738,686.29
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	8,175.59
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	530,000.00	
Building Reserve Permissive Levy	1110(b)	12,874.41	
District Tax Levy		1110	542,874.41
District Mills		999	39.21
Building Reserve Voted Mills		0134	38.28
Building Reserve Permissive Mills		0135	0.93
Total Estimated Revenues to Fund Adopted Budget		0004	1,289,736.29

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	150,000.00	5	612	60,000.00	30,000.00	30,000.00
05/02/2023	1,500,000.00	3	612	500,000.00	500,000.00	500,000.00
Total						530,000.00

Budget Report
FY 2025

45 Sanders

0811 Noxon Elem

Submit ID: 0811-99447589

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 105	N/A	8,126,086

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tami Mercer

(Signature) (Date)

Chairperson, School Trustees: Arthur Potts

(Signature) (Date)

County Superintendent: Lisa Wadsworth

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

45 Sanders

0811 Noxon Elem

Submit ID: 0811-99447589

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,046,720.44	94,384.40	10%	9.02%	0.00	609,527.07	437,193.37	53.80
10 Transportation	245,000.00	49,000.00	20%	20.00%	17,540.57	44,613.60	182,845.83	22.50
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	92,841.60		N/A		0.00	0.00	92,841.60	11.43
14 Retirement	180,000.00	36,000.00	20%	20.00%	36,460.25	143,539.75		
17 Adult Education	14,000.00	4,900.00	35%	35.00%	5,017.97	0.00	8,982.03	1.11
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,062.25	0.00	N/A	0.00%	304.72	757.53	0.00	0.00
29 Flexibility	11,154.80	0.00	N/A	0.00%	11,154.80	0.00	0.00	0.00
61 Building Reserve	99,321.91	0.00	N/A	0.00%	72,441.91	8,380.00	18,500.00	2.28
Total of All Funds	1,690,101.00	184,284.40			142,920.22	806,817.95	740,362.83	91.12

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

45 Sanders

0811 Noxon Elem

Submit ID: 0811-99447589

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	NOXON K-6	81 *
M1	NOXON 7-8	24 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	393,705.08
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	55,499.03
D.	At Risk Student	(I-D)	10,145.08
E.	Indian Education For All	(I-E)	2,586.15
F.	American Indian Achievement Gap	(I-F)	484.00
G.	Data For Achievement	(I-G)	2,475.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	30,940.15
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,452.82
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,300.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	108
B.	BASE Budget Limit	(II-B)	804,894.66
C.	Maximum Budget Limit	(II-C)	997,460.57
D.	Over-BASE Levy As Submitted on Budget	(II-D)	235,263.41
E.	Adopted Budget	(II-E)	1,040,158.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	821,305.10
H.	Maximum Budget Limit	(II-H)	1,019,295.28
I.	Highest Budget Without a Vote	(II-I)	1,046,720.44
J.	Highest Budget	(II-J)	1,046,720.44
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,046,720.44

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		94,384.40
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		94,384.40

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,046,720.44
1.	BASE Budget Limit	(V-A1)	821,305.10	
2.	Over-BASE Budget	(V-A2)	225,415.34	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		393,705.08
1.	Direct State Aid Paid By State	(V-B1)	393,705.08	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		55,499.03
D.	At Risk Student	(V-D)		10,145.08
E.	Indian Education For All	(V-E)		2,586.15
F.	American Indian Achievement Gap	(V-F)		484.00
G.	Data For Achievement	(V-G)		2,475.90
H.	Special Education Allowable Cost Payment	(V-H)		30,940.15
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,633.68
1.	Actual Non-Levy Revenue	(V-J1)	1,633.68	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		323,836.03
1.	State - Guaranteed Tax Base Aid	(V-L1)	112,058.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	211,778.03	
M.	**Subtotal of BASE Budget Revenue	(V-M)		821,305.10

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		225,415.34
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		225,415.34

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.06
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		27.74
1.	District Property Tax Levy Mills	(V-U1)	27.74	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		53.80

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

45 Sanders

0811 Noxon Elem

Submit ID: 0811-99447589

01 General Fund

Adopted Budget	0001	1,046,720.44

Budget Uses

Expenditure Budget	0002	1,046,720.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	393,705.08
Quality Educator	3111	55,499.03
At Risk Student	3112	10,145.08
Indian Education For All	3113	2,586.15
American Indian Achievement Gap	3114	484.00
State Special Education Allowable Cost Payment to Districts	3115	30,940.15
Data For Achievement	3116	2,475.90
State - Guaranteed Tax Base Aid	3120	112,058.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,633.68
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	211,778.03		
Over-BASE Levy	1110(c)	225,415.34		
District Tax Levy			1110	437,193.37
Total Estimated Revenues to Fund Adopted Budget			0004	1,046,720.44
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	245,000.00

Budget Uses

Expenditure Budget	0002	245,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,557.82
Contingency	0006	4,055.78
Over-Schedule	0011	200,386.40
Fund Balance for Budget	TFS48	66,540.57
Operating Reserve	0961	49,000.00
Unreserved Fund Balance Reappropriated	0970	17,540.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,306.80
State - On-Schedule Transportation Reimbursement	3210	22,306.80
District Tax Levy	1110	182,845.83
District Mills	999	22.50
Total Estimated Revenues to Fund Adopted Budget	0004	245,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	92,841.60

Budget Uses

Expenditure Budget	0002	92,841.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	92,841.60
District Mills	999	11.43
Total Estimated Revenues to Fund Adopted Budget	0004	92,841.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

45 Sanders

0811 Noxon Elem

Submit ID: 0811-99447589

14 Retirement Fund

Adopted Budget	0001	180,000.00

Budget Uses

Expenditure Budget	0002	180,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	72,460.25
Operating Reserve	0961	36,000.00
Unreserved Fund Balance Reappropriated	0970	36,460.25

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	143,539.75
Total Estimated Revenues to Fund Adopted Budget	0004	180,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	14,000.00

Budget Uses

Expenditure Budget	0002	14,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,917.97
Operating Reserve	0961	4,900.00
Unreserved Fund Balance Reappropriated	0970	5,017.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,982.03
District Mills	999	1.11
Total Estimated Revenues to Fund Adopted Budget	0004	14,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,062.25

Budget Uses

Expenditure Budget	0002	1,062.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	304.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	304.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	757.53
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,062.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	11,154.80

Budget Uses

Expenditure Budget	0002	11,154.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,154.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,154.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,154.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

45 Sanders

0811 Noxon Elem

Submit ID: 0811-99447589

61 Building Reserve Fund

Adopted Budget		0001	99,321.91

Budget Uses

Expenditure Budget		0002	99,321.91
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	72,441.91
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	72,441.91
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	8,380.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,500.00	
District Tax Levy		1110	18,500.00
District Mills		999	2.28
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.28
Total Estimated Revenues to Fund Adopted Budget		0004	99,321.91

Budget Report
FY 2025

45 Sanders

0812 Noxon H S

Submit ID: 0812-14120150

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	71	15,386,865

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tami Mercer

(Signature) (Date)

Chairperson, School Trustees: Arthur Potts

(Signature) (Date)

County Superintendent: Lisa Wadsworth

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

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0812 Noxon H S

Submit ID: 0812-14120150

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,076,426.79	105,029.30	10%	9.76%	0.00	603,475.18	472,951.61	30.74
10 Transportation	245,000.00	49,000.00	20%	20.00%	16,836.19	44,613.60	183,550.21	11.93
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	26,787.62		N/A		545.27	0.00	26,242.35	1.71
14 Retirement	160,000.00	32,000.00	20%	20.00%	13,231.38	146,768.62		
17 Adult Education	14,000.00	4,900.00	35%	35.00%	5,181.30	0.00	8,818.70	0.57
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	16,369.93	0.00	N/A	0.00%	609.46	760.47	15,000.00	0.97
29 Flexibility	30,859.05	0.00	N/A	0.00%	27,293.05	3,566.00	0.00	0.00
61 Building Reserve	72,843.66	0.00	N/A	0.00%	50,143.66	7,134.50	15,565.50	1.01
Total of All Funds	1,642,287.05	190,929.30			113,840.31	806,318.37	722,128.37	46.93

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

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0812 Noxon H S

Submit ID: 0812-14120150

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 NOXON HS 9-12 71

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	413,863.67
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	32,285.67
D.	At Risk Student	(I-D)	3,794.28
E.	Indian Education For All	(I-E)	1,748.73
F.	American Indian Achievement Gap	(I-F)	484.00
G.	Data For Achievement	(I-G)	1,674.18
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	30,226.06
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,758.74
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	7,880.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	70
B.	BASE Budget Limit	(II-B)	768,362.52
C.	Maximum Budget Limit	(II-C)	958,844.05
D.	Over-BASE Levy As Submitted on Budget	(II-D)	282,781.94
E.	Adopted Budget	(II-E)	1,051,144.46

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	824,502.44
H.	Maximum Budget Limit	(II-H)	1,030,067.22
I.	Highest Budget Without a Vote	(II-I)	1,076,426.79
J.	Highest Budget	(II-J)	1,076,426.79
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,076,426.79

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		105,029.30
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		105,029.30

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,076,426.79
1.	BASE Budget Limit	(V-A1)	824,502.44	
2.	Over-BASE Budget	(V-A2)	251,924.35	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		413,863.67
1.	Direct State Aid Paid By State	(V-B1)	413,863.67	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		32,285.67
D.	At Risk Student	(V-D)		3,794.28
E.	Indian Education For All	(V-E)		1,748.73
F.	American Indian Achievement Gap	(V-F)		484.00
G.	Data For Achievement	(V-G)		1,674.18
H.	Special Education Allowable Cost Payment	(V-H)		30,226.06
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,162.99
1.	Actual Non-Levy Revenue	(V-J1)	6,162.99	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		334,262.86
1.	State - Guaranteed Tax Base Aid	(V-L1)	113,235.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	221,027.26	
M.	**Subtotal of BASE Budget Revenue	(V-M)		824,502.44

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		251,924.35
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		251,924.35

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.37
U.	Over-BASE Mills	(V-U)		16.37
1.	District Property Tax Levy Mills	(V-U1)	16.37	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		30.74

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

45 Sanders

0812 Noxon H S

Submit ID: 0812-14120150

01 General Fund

Adopted Budget	0001	1,076,426.79

Budget Uses

Expenditure Budget	0002	1,076,426.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	413,863.67
Quality Educator	3111	32,285.67
At Risk Student	3112	3,794.28
Indian Education For All	3113	1,748.73
American Indian Achievement Gap	3114	484.00
State Special Education Allowable Cost Payment to Districts	3115	30,226.06
Data For Achievement	3116	1,674.18
State - Guaranteed Tax Base Aid	3120	113,235.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,162.99
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	221,027.26		
Over-BASE Levy	1110(c)	251,924.35		
District Tax Levy			1110	472,951.61
Total Estimated Revenues to Fund Adopted Budget			0004	1,076,426.79
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	245,000.00

Budget Uses

Expenditure Budget	0002	245,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,557.82
Contingency	0006	4,055.78
Over-Schedule	0011	200,386.40
Fund Balance for Budget	TFS48	65,836.19
Operating Reserve	0961	49,000.00
Unreserved Fund Balance Reappropriated	0970	16,836.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,306.80
State - On-Schedule Transportation Reimbursement	3210	22,306.80
District Tax Levy	1110	183,550.21
District Mills	999	11.93
Total Estimated Revenues to Fund Adopted Budget	0004	245,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

45 Sanders

0812 Noxon H S

Submit ID: 0812-14120150

13 Tuition Fund

Adopted Budget	0001	26,787.62

Budget Uses

Expenditure Budget	0002	26,787.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	545.27
Unreserved Fund Balance Reappropriated	0970	545.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	26,242.35
District Mills	999	1.71
Total Estimated Revenues to Fund Adopted Budget	0004	26,787.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
45 Sanders

0812 Noxon H S

Submit ID: 0812-14120150

14 Retirement Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,231.38
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	13,231.38

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	146,768.62
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	14,000.00

Budget Uses

Expenditure Budget	0002	14,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,081.30
Operating Reserve	0961	4,900.00
Unreserved Fund Balance Reappropriated	0970	5,181.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,818.70
District Mills	999	0.57
Total Estimated Revenues to Fund Adopted Budget	0004	14,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	16,369.93

Budget Uses

Expenditure Budget	0002	16,369.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	609.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	609.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	760.47
District Tax Levy	1110	15,000.00
District Mills	999	0.97
Total Estimated Revenues to Fund Adopted Budget	0004	16,369.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	30,859.05

Budget Uses

Expenditure Budget	0002	30,859.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,293.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,293.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	3,566.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	30,859.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

45 Sanders

0812 Noxon H S

Submit ID: 0812-14120150

61 Building Reserve Fund

Adopted Budget		0001	72,843.66

Budget Uses

Expenditure Budget		0002	72,843.66
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	50,143.66
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	50,143.66
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	7,134.50
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	15,565.50	
District Tax Levy		1110	15,565.50
District Mills		999	1.01
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.01
Total Estimated Revenues to Fund Adopted Budget		0004	72,843.66

Budget Report
FY 2025

48 Stillwater

0857 Nye Elem

Submit ID: 0857-16969652

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 7	N/A	2,934,385

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Amber Lofing

(Signature) (Date)

Chairperson, School Trustees: Brandy Martin

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

48 Stillwater

0857 Nye Elem

Submit ID: 0857-16969652

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	105,319.31	8,195.27	10%	7.78%	0.00	51,383.46	53,935.85	18.38
10 Transportation	200.00	40.00	20%	20.00%	731.61	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	17,000.00	3,400.00	20%	20.00%	5,547.21	11,452.79		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	335.91	0.00	N/A	0.00%	255.01	80.90	0.00	0.00
29 Flexibility	707.72	0.00	N/A	0.00%	707.72	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	123,562.94	11,635.27			7,241.55	62,917.15	53,935.85	18.38

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

48 Stillwater

0857 Nye Elem

Submit ID: 0857-16969652

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 NYE K-8 7 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	46,089.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,673.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	172.41
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	165.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	794.15
I.	State Special Education Related-Services Payment To Coop	(I-I)	264.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	9
B.	BASE Budget Limit	(II-B)	96,348.53
C.	Maximum Budget Limit	(II-C)	119,465.36
D.	Over-BASE Levy As Submitted on Budget	(II-D)	17,604.91
E.	Adopted Budget	(II-E)	113,953.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	87,714.40
H.	Maximum Budget Limit	(II-H)	108,706.56
I.	Highest Budget Without a Vote	(II-I)	105,319.31
J.	Highest Budget	(II-J)	114,720.94
K.	Highest Voted Amount	(II-K)	9,401.63
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	105,319.31

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		8,195.27
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		8,195.27

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		105,319.31
1.	BASE Budget Limit	(V-A1)	87,714.40	
2.	Over-BASE Budget	(V-A2)	17,604.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		46,089.19
1.	Direct State Aid Paid By State	(V-B1)	46,089.19	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,673.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		172.41
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		165.06
H.	Special Education Allowable Cost Payment	(V-H)		794.15
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		489.65
1.	Actual Non-Levy Revenue	(V-J1)	489.65	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		36,330.94
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	36,330.94	
M.	**Subtotal of BASE Budget Revenue	(V-M)		87,714.40

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		17,604.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		17,604.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		12.38
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		6.00
1.	District Property Tax Levy Mills	(V-U1)	6.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		18.38

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

48 Stillwater

0857 Nye Elem

Submit ID: 0857-16969652

01 General Fund

Adopted Budget	0001	105,319.31

Budget Uses

Expenditure Budget	0002	105,319.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	46,089.19
Quality Educator	3111	3,673.00
At Risk Student	3112	0.00
Indian Education For All	3113	172.41
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	794.15
Data For Achievement	3116	165.06
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	489.65
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	36,330.94		
Over-BASE Levy	1110(c)	17,604.91		
District Tax Levy			1110	53,935.85
Total Estimated Revenues to Fund Adopted Budget			0004	105,319.31
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	200.00

Budget Uses

Expenditure Budget	0002	200.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	200.00
Fund Balance for Budget	TFS48	771.61
Operating Reserve	0961	40.00
Unreserved Fund Balance Reappropriated	0970	731.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	200.00
Estimated Revenues Exceeding Adopted Budget	0004a	531.61

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,947.21
Operating Reserve	0961	3,400.00
Unreserved Fund Balance Reappropriated	0970	5,547.21

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,452.79
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

48 Stillwater

0857 Nye Elem

Submit ID: 0857-16969652

28 Technology Fund

Adopted Budget	0001	335.91

Budget Uses

Expenditure Budget	0002	335.91
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	255.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	255.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	80.90
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	335.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

48 Stillwater

0857 Nye Elem

Submit ID: 0857-16969652

29 Flexibility Fund

Adopted Budget	0001	707.72

Budget Uses

Expenditure Budget	0002	707.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	707.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	707.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	707.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

48 Stillwater

0857 Nye Elem

Submit ID: 0857-16969652

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2025

15 Flathead

0342 Olney-Bissell Elem

Submit ID: 0342-56707749

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 104	N/A	5,863,545

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Teresa Bruce

(Signature) (Date)

Chairperson, School Trustees: Holly Dale

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
15 Flathead
0342 Olney-Bissell Elem

Submit ID: 0342-56707749

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	857,304.15	67,748.58	10%	7.90%	0.00	626,607.78	230,696.37	39.34
10 Transportation	212,343.85	0.00	20%	0.00%	0.00	54,035.85	158,308.00	27.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	49,720.00		N/A		34,321.38	0.00	15,398.62	2.63
14 Retirement	147,681.41	29,536.28	20%	20.00%	13,348.11	134,333.30		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	13,154.40	0.00	N/A	0.00%	3,510.46	701.44	8,942.50	1.53
29 Flexibility	17.81	0.00	N/A	0.00%	17.81	0.00	0.00	0.00
61 Building Reserve	148,065.04	0.00	N/A	0.00%	70,185.04	13,895.92	63,984.08	10.91
Total of All Funds	1,428,286.66	97,284.86			121,382.80	829,574.29	477,329.57	81.41

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

15 Flathead

Submit ID: 0342-56707749

0342 Olney-Bissell Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	OLNEY-BISSELL K-6	87 *
M1	BISSELL 7-8	17 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	385,340.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	38,235.93
D.	At Risk Student	(I-D)	3,490.63
E.	Indian Education For All	(I-E)	2,561.52
F.	American Indian Achievement Gap	(I-F)	726.00
G.	Data For Achievement	(I-G)	2,452.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	15,247.68
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,082.24
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,711.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	108
B.	BASE Budget Limit	(II-B)	775,832.71
C.	Maximum Budget Limit	(II-C)	968,155.91
D.	Over-BASE Levy As Submitted on Budget	(II-D)	96,811.06
E.	Adopted Budget	(II-E)	872,643.77

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	87%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	760,493.09
H.	Maximum Budget Limit	(II-H)	942,459.91
I.	Highest Budget Without a Vote	(II-I)	857,304.15
J.	Highest Budget	(II-J)	942,459.91
K.	Highest Voted Amount	(II-K)	85,155.76
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	857,304.15

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		67,748.58
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		67,748.58

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		857,304.15
1.	BASE Budget Limit	(V-A1)	760,493.09	
2.	Over-BASE Budget	(V-A2)	96,811.06	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		385,340.29
1.	Direct State Aid Paid By State	(V-B1)	385,340.29	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		38,235.93
D.	At Risk Student	(V-D)		3,490.63
E.	Indian Education For All	(V-E)		2,561.52
F.	American Indian Achievement Gap	(V-F)		726.00
G.	Data For Achievement	(V-G)		2,452.32
H.	Special Education Allowable Cost Payment	(V-H)		15,247.68
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,511.28
1.	Actual Non-Levy Revenue	(V-J1)	2,511.28	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		309,927.44
1.	State - Guaranteed Tax Base Aid	(V-L1)	176,042.13	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	133,885.31	
M.	**Subtotal of BASE Budget Revenue	(V-M)		760,493.09

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		96,811.06
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		96,811.06

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.83
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		16.51
1.	District Property Tax Levy Mills	(V-U1)	16.51	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		39.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025
15 Flathead

0342 Olney-Bissell Elem

Submit ID: 0342-56707749

01 General Fund

Adopted Budget	0001	857,304.15

Budget Uses

Expenditure Budget	0002	857,304.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	385,340.29
Quality Educator	3111	38,235.93
At Risk Student	3112	3,490.63
Indian Education For All	3113	2,561.52
American Indian Achievement Gap	3114	726.00
State Special Education Allowable Cost Payment to Districts	3115	15,247.68
Data For Achievement	3116	2,452.32
State - Guaranteed Tax Base Aid	3120	176,042.13

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,511.28
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	133,885.31		
Over-BASE Levy	1110(c)	96,811.06		
District Tax Levy			1110	230,696.37
Total Estimated Revenues to Fund Adopted Budget			0004	857,304.15
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	212,343.85

Budget Uses

Expenditure Budget	0002	212,343.85
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	49,123.50
Contingency	0006	4,912.35
Over-Schedule	0011	158,308.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	27,017.92
State - On-Schedule Transportation Reimbursement	3210	27,017.93
District Tax Levy	1110	158,308.00
District Mills	999	27.00
Total Estimated Revenues to Fund Adopted Budget	0004	212,343.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025
15 Flathead
0342 Olney-Bissell Elem

Submit ID: 0342-56707749

13 Tuition Fund

Adopted Budget	0001	49,720.00

Budget Uses

Expenditure Budget	0002	49,720.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,321.38
Unreserved Fund Balance Reappropriated	0970	34,321.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,398.62
District Mills	999	2.63
Total Estimated Revenues to Fund Adopted Budget	0004	49,720.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
15 Flathead
0342 Olney-Bissell Elem

Submit ID: 0342-56707749

14 Retirement Fund

Adopted Budget	0001	147,681.41

Budget Uses

Expenditure Budget	0002	147,681.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42,884.39
Operating Reserve	0961	29,536.28
Unreserved Fund Balance Reappropriated	0970	13,348.11

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	134,333.30
Total Estimated Revenues to Fund Adopted Budget	0004	147,681.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
15 Flathead
0342 Olney-Bissell Elem

Submit ID: 0342-56707749

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	13,154.40

Budget Uses

Expenditure Budget	0002	13,154.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,510.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,510.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	701.44
District Tax Levy	1110	8,942.50
District Mills	999	1.53
Total Estimated Revenues to Fund Adopted Budget	0004	13,154.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	17.81

Budget Uses

Expenditure Budget	0002	17.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	17.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

15 Flathead

Submit ID: 0342-56707749

0342 Olney-Bissell Elem

61 Building Reserve Fund

Adopted Budget		0001	148,065.04

Budget Uses

Expenditure Budget		0002	148,065.04
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	70,185.04
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	70,185.04
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,895.92
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	51,000.00	
Building Reserve Permissive Levy	1110(b)	12,984.08	
District Tax Levy		1110	63,984.08
District Mills		999	10.91
Building Reserve Voted Mills		0134	8.70
Building Reserve Permissive Mills		0135	2.21
Total Estimated Revenues to Fund Adopted Budget		0004	148,065.04

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	765,000.00	15	612	51,000.00	51,000.00	51,000.00
Total						51,000.00

Budget Report
FY 2025

53 Valley

Submit ID: 0935-86089186

0935 Opheim K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB				Taxable Valuation
	EL		HS		
District:	*	33	*	9	3,095,214

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Haylee Huette

(Signature) (Date)

Chairperson, School Trustees: Tim Stenglein

(Signature) (Date)

County Superintendent: Marie Pippin

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

53 Valley

0935 Opheim K-12 Schools

Submit ID: 0935-86089186

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,046,707.85	31,354.20	10%	3.00%	0.00	642,813.92	403,893.93	130.49
10 Transportation	127,830.50	13,000.00	20%	10.17%	19,244.05	31,135.50	77,450.95	25.02
11 Bus Depreciation Reserve	295,528.85	0.00	N/A	0.00%	186,316.85	0.00	109,212.00	35.28
13 Tuition	30,902.72		N/A		30,902.72	0.00	0.00	0.00
14 Retirement	165,000.00	33,000.00	20%	20.00%	18,976.15	146,023.85		
17 Adult Education	5,165.26	0.00	35%	0.00%	5,165.26	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	17,679.88	0.00	N/A	0.00%	6,979.96	699.92	10,000.00	3.23
29 Flexibility	23,855.72	0.00	N/A	0.00%	23,855.72	0.00	0.00	0.00
61 Building Reserve	65,994.59	0.00	N/A	0.00%	65,994.59	0.00	0.00	0.00
Total of All Funds	1,778,665.37	77,354.20			357,435.30	820,673.19	600,556.88	194.02

50 Debt Service Tax Jurisdiction								
0935	104,145.08	0.00	20-9-438	0.00%	0.00	0.00	104,145.08	33.65

Budget Report
FY 2025

53 Valley

Submit ID: 0935-86089186

0935 Opheim K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	OPHEIM K-6	28 *
M1	OPHEIM 7-8	5 *
H1	OPHEIM HS 9-12	9 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	366,640.76
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	21,578.88
D.	At Risk Student	(I-D)	1,458.49
E.	Indian Education For All	(I-E)	1,034.46
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	990.36
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	54,659.16
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,117.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,055.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	8,878.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	41
B.	BASE Budget Limit	(II-B)	745,948.98
C.	Maximum Budget Limit	(II-C)	924,702.88
D.	Over-BASE Levy As Submitted on Budget	(II-D)	287,838.30
E.	Adopted Budget	(II-E)	1,033,945.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	758,854.38
H.	Maximum Budget Limit	(II-H)	942,771.32
I.	Highest Budget Without a Vote	(II-I)	1,046,707.85
J.	Highest Budget	(II-J)	1,046,707.85
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,046,707.85

Budget Report
FY 2025

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Submit ID: 0935-86089186

0935 Opheim K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		31,354.20
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		31,354.20

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	42,327.31	12,331.85	54,659.16
B.	Special Education RSBG to Coop	1,694.08	423.52	2,117.60
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	17,608.56	5,102.15	22,710.70

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	216,890.40	72,657.00	289,547.40
		393,781.40	426,444.00	820,225.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	139,004.83	150,534.73	289,539.57
H.	Special Education in BASE@40%	17,608.56	5,102.15	22,710.70
I.	Subsidized BASE Amount	156,613.39	155,636.88	312,250.27
J.	Subsidized BASE Ratio	50%	50%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,046,707.85
1.	BASE Budget Limit	(V-A1)	758,854.38	
2.	Over-BASE Budget	(V-A2)	287,853.47	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		366,640.76
1.	Direct State Aid Paid By State	(V-B1)	366,640.76	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		21,578.88
D.	At Risk Student	(V-D)		1,458.49
E.	Indian Education For All	(V-E)		1,034.46
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		990.36

H.	Special Education Allowable Cost Payment	(V-H)		54,659.16
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,609.30
1.	Actual Non-Levy Revenue	(V-J1)	7,609.30	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		304,640.97
1.	State - Guaranteed Tax Base Aid	(V-L1)	188,600.51	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	116,040.46	
M.	**Subtotal of BASE Budget Revenue	(V-M)		758,854.38

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		287,853.47
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		287,853.47

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.77
T.	BASE Mills - High School	(V-T)		12.72
U.	Over-BASE Mills	(V-U)		93.00
1.	District Property Tax Levy Mills	(V-U1)	93.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		130.49

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

53 Valley

Submit ID: 0935-86089186

0935 Opheim K-12 Schools

01 General Fund

Adopted Budget	0001	1,046,707.85

Budget Uses

Expenditure Budget	0002	1,046,707.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	366,640.76
Quality Educator	3111	21,578.88
At Risk Student	3112	1,458.49
Indian Education For All	3113	1,034.46
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	54,659.16
Data For Achievement	3116	990.36
State - Guaranteed Tax Base Aid	3120	188,600.51

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,525.25
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	4,084.05
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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0935 Opheim K-12 Schools

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	116,040.46		
Over-BASE Levy	1110(c)	287,853.47		
District Tax Levy			1110	403,893.93
Total Estimated Revenues to Fund Adopted Budget			0004	1,046,707.85
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	127,830.50

Budget Uses

Expenditure Budget	0002	127,830.50
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	28,305.00
Contingency	0006	2,830.50
Over-Schedule	0011	96,695.00
Fund Balance for Budget	TFS48	32,244.05
Operating Reserve	0961	13,000.00
Unreserved Fund Balance Reappropriated	0970	19,244.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,567.75
State - On-Schedule Transportation Reimbursement	3210	15,567.75
District Tax Levy	1110	77,450.95
District Mills	999	25.02
Total Estimated Revenues to Fund Adopted Budget	0004	127,830.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	295,528.85

Budget Uses

Expenditure Budget	0002	295,528.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	186,316.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	186,316.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	109,212.00
District Mills	999	35.28
Total Estimated Revenues to Fund Adopted Budget	0004	295,528.85

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 MICRO BIRD CHEVY 30-PASS	2024	89,250.00	0.00	17,850.00	17,850.00
2023 Ford Expedition MAX XLT Blue E-Bus	2024	74,700.00	0.00	14,940.00	14,940.00
2023 Ford Expedition Max XLT White E-Bus	2024	73,950.00	0.00	14,790.00	14,790.00
2022 Ford Expedition E-Bus	2022	64,060.00	22,312.00	12,812.00	12,812.00
2019 Ford Expedition XL	2020	47,500.00	38,000.00	9,500.00	9,500.00
2013 MICRO BIRD-18 PASS	2015	66,000.00	39,600.00	13,200.00	13,200.00
2014 MICRO BIRD-14 PASS	2015	65,300.00	52,240.00	13,060.00	13,060.00
2014 MICRO BIRD-14 PASS #2	2015	65,300.00	52,240.00	13,060.00	13,060.00
2007 BLUE BIRD VISION	2006	60,000.00	90,000.00	N/A	NA
Total					109,212.00

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13 Tuition Fund

Adopted Budget	0001	30,902.72

Budget Uses

Expenditure Budget	0002	30,902.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	30,902.72
Unreserved Fund Balance Reappropriated	0970	30,902.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	30,902.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0935 Opheim K-12 Schools

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14 Retirement Fund

Adopted Budget	0001	165,000.00

Budget Uses

Expenditure Budget	0002	165,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	51,976.15
Operating Reserve	0961	33,000.00
Unreserved Fund Balance Reappropriated	0970	18,976.15

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	146,023.85
Total Estimated Revenues to Fund Adopted Budget	0004	165,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0935 Opheim K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	5,165.26

Budget Uses

Expenditure Budget	0002	5,165.26
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,165.26
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,165.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,165.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0935 Opheim K-12 Schools

28 Technology Fund

Adopted Budget	0001	17,679.88

Budget Uses

Expenditure Budget	0002	17,679.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,979.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,979.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	699.92
District Tax Levy	1110	10,000.00
District Mills	999	3.23
Total Estimated Revenues to Fund Adopted Budget	0004	17,679.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	23,855.72

Budget Uses

Expenditure Budget	0002	23,855.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,855.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,855.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,855.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0935 Opheim K-12 Schools

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50 Debt Service Fund

0935

Taxable Value		3,095,214.00
Adopted Budget	0001	104,145.08

Budget Uses

Expenditure Budget	0002	103,326.00
Add To Fund Balance	0003	819.08
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-819.08
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	104,145.08
Jurisdiction Mills	999	33.65
Total Estimated Revenues to Fund Adopted Budget	0004	104,145.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	12/25/2020	06/30/2036	550,000.00	495,000.00	40,000.00	11,663.00	0.00
High School Bond	12/25/2020	06/30/2036	550,000.00	495,000.00	40,000.00	11,663.00	0.00
Total Bond Requirements							103,326.00
Total Debt Service Requirements						0002	103,326.00

61 Building Reserve Fund

Adopted Budget		0001	65,994.59

Budget Uses

Expenditure Budget		0002	65,994.59
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	65,994.59
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	65,994.59
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	65,994.59

Budget Report
FY 2025

39 Powell

0715 Ovando Elem

Submit ID: 0715-54199152

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	20	N/A	1,828,738

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dena Hooker

(Signature) (Date)

Chairperson, School Trustees: Todd Bauer

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
39 Powell
0715 Ovando Elem

Submit ID: 0715-54199152

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	197,171.95	19,880.31	10%	10.08%	3,415.27	108,358.10	85,398.58	46.69
10 Transportation	2,980.72	596.14	20%	20.00%	2,384.58	0.00	596.14	0.33
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	30,000.00	6,000.00	20%	20.00%	189.07	29,810.93		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	517.21	0.00	N/A	0.00%	371.83	145.38	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	62,114.37	0.00	N/A	0.00%	45,244.37	8,435.00	8,435.00	4.61
Total of All Funds	292,784.25	26,476.45			51,605.12	146,749.41	94,429.72	51.63

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

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Submit ID: 0715-54199152

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 OVANDO K-8 20

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	82,724.06
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,709.73
D.	At Risk Student	(I-D)	21.02
E.	Indian Education For All	(I-E)	492.60
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	471.60
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,176.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,058.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	653.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	17
B.	BASE Budget Limit	(II-B)	146,437.77
C.	Maximum Budget Limit	(II-C)	181,422.27
D.	Over-BASE Levy As Submitted on Budget	(II-D)	34,680.10
E.	Adopted Budget	(II-E)	181,422.27

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	157,617.71
H.	Maximum Budget Limit	(II-H)	197,171.95
I.	Highest Budget Without a Vote	(II-I)	197,171.95
J.	Highest Budget	(II-J)	197,171.95
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	197,171.95

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		19,717.20
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		163.11
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	163.11	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,415.27
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	343.06	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,072.21	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		23,295.58

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		197,171.95
1.	BASE Budget Limit	(V-A1)	157,617.71	
2.	Over-BASE Budget	(V-A2)	39,554.24	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		82,724.06
1.	Direct State Aid Paid By State	(V-B1)	82,724.06	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,709.73
D.	At Risk Student	(V-D)		21.02
E.	Indian Education For All	(V-E)		492.60
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		471.60
H.	Special Education Allowable Cost Payment	(V-H)		3,176.60
I.	Remaining Fund Balance Available	(V-I)		3,072.21
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,274.24
1.	Actual Non-Levy Revenue	(V-J1)	1,274.24	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		62,675.65
1.	State - Guaranteed Tax Base Aid	(V-L1)	16,488.25	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	46,187.40	
M.	**Subtotal of BASE Budget Revenue	(V-M)		157,617.71

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		343.06
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	343.06	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		39,211.18
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		39,554.24

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.25
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.44
1.	District Property Tax Levy Mills	(V-U1)	21.44	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.69

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

39 Powell

0715 Ovando Elem

Submit ID: 0715-54199152

01 General Fund

Adopted Budget	0001	197,171.95

Budget Uses

Expenditure Budget	0002	197,171.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,415.27
Direct State Aid	3110	82,724.06
Quality Educator	3111	3,709.73
At Risk Student	3112	21.02
Indian Education For All	3113	492.60
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,176.60
Data For Achievement	3116	471.60
State - Guaranteed Tax Base Aid	3120	16,488.25

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	59.32
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,214.92
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	46,187.40		
Over-BASE Levy	1110(c)	39,211.18		
District Tax Levy			1110	85,398.58
Total Estimated Revenues to Fund Adopted Budget			0004	197,171.95
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,980.72

Budget Uses

Expenditure Budget	0002	2,980.72
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	2,980.72
Fund Balance for Budget	TFS48	2,980.72
Operating Reserve	0961	596.14
Unreserved Fund Balance Reappropriated	0970	2,384.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	596.14
District Mills	999	0.33
Total Estimated Revenues to Fund Adopted Budget	0004	2,980.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
39 Powell

0715 Ovando Elem

Submit ID: 0715-54199152

14 Retirement Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	24,400.00
Add To Fund Balance	0003	5,600.00
Fund Balance for Budget	TFS48	6,189.07
Operating Reserve	0961	6,000.00
Unreserved Fund Balance Reappropriated	0970	189.07

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	29,810.93
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	517.21

Budget Uses

Expenditure Budget	0002	517.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	371.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	371.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	145.38
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	517.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0715-54199152

61 Building Reserve Fund

Adopted Budget		0001	62,114.37

Budget Uses

Expenditure Budget		0002	62,114.37
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	45,244.37
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	45,244.37
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	8,435.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,435.00	
District Tax Levy		1110	8,435.00
District Mills		999	4.61
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.61
Total Estimated Revenues to Fund Adopted Budget		0004	62,114.37

Budget Report
FY 2025

48 Stillwater

0846 Park City Elem

Submit ID: 0846-12707302

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	225	N/A	6,981,580

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lisa Reynolds

(Signature) (Date)

Chairperson, School Trustees: Kevin Hoffman

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

48 Stillwater

0846 Park City Elem

Submit ID: 0846-12707302

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,695,939.61	0.00	10%	0.00%	198,070.33	1,242,362.05	255,507.23	36.58
10 Transportation	285,000.00	57,000.00	20%	20.00%	44,325.90	23,893.72	216,780.38	31.05
11 Bus Depreciation Reserve	71,125.58	129,566.68	N/A	182.17%	0.00	0.00	71,125.58	10.19
13 Tuition	95,000.00		N/A		0.00	0.00	95,000.00	13.61
14 Retirement	225,000.00	43,935.24	20%	19.53%	0.00	225,000.00		
17 Adult Education	6,576.29	0.00	35%	0.00%	6,576.29	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,000.00	9,669.67	N/A	96.70%	0.00	1,428.12	8,571.88	1.23
29 Flexibility	0.00	2,227.50	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	160,475.36	0.00	N/A	0.00%	127,351.07	19,501.84	13,622.45	1.95
Total of All Funds	2,549,116.84	242,399.09			376,323.59	1,512,185.73	660,607.52	94.61

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

48 Stillwater

0846 Park City Elem

Submit ID: 0846-12707302

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PARK CITY K-6	174
M1	PARK CITY 7-8	51

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	752,071.38
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	106,168.07
D.	At Risk Student	(I-D)	3,545.55
E.	Indian Education For All	(I-E)	5,541.75
F.	American Indian Achievement Gap	(I-F)	2,178.00
G.	Data For Achievement	(I-G)	5,305.50
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	53,473.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,911.50
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	19,024.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	227
B.	BASE Budget Limit	(II-B)	1,498,627.82
C.	Maximum Budget Limit	(II-C)	1,863,510.08
D.	Over-BASE Levy As Submitted on Budget	(II-D)	147,584.03
E.	Adopted Budget	(II-E)	1,646,211.85

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,548,355.58
H.	Maximum Budget Limit	(II-H)	1,924,083.91
I.	Highest Budget Without a Vote	(II-I)	1,695,939.61
J.	Highest Budget	(II-J)	1,924,083.91
K.	Highest Voted Amount	(II-K)	228,144.30
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,695,939.61

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		198,070.33
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	198,070.33	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		198,070.33

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,695,939.61
1.	BASE Budget Limit	(V-A1)	1,548,355.58	
2.	Over-BASE Budget	(V-A2)	147,584.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		752,071.38
1.	Direct State Aid Paid By State	(V-B1)	752,071.38	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		106,168.07
D.	At Risk Student	(V-D)		3,545.55
E.	Indian Education For All	(V-E)		5,541.75
F.	American Indian Achievement Gap	(V-F)		2,178.00
G.	Data For Achievement	(V-G)		5,305.50
H.	Special Education Allowable Cost Payment	(V-H)		53,473.62
I.	Remaining Fund Balance Available	(V-I)		198,070.33
J.	Non-Levy Revenue and Funding Sources	(V-J)		20,347.62
1.	Actual Non-Levy Revenue	(V-J1)	20,347.62	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		401,653.76
1.	State - Guaranteed Tax Base Aid	(V-L1)	293,730.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	107,923.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,548,355.58

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		147,584.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		147,584.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.44
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.14
1.	District Property Tax Levy Mills	(V-U1)	21.14	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.58

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

48 Stillwater

0846 Park City Elem

Submit ID: 0846-12707302

01 General Fund

Adopted Budget	0001	1,695,939.61

Budget Uses

Expenditure Budget	0002	1,695,939.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	198,070.33
Direct State Aid	3110	752,071.38
Quality Educator	3111	106,168.07
At Risk Student	3112	3,545.55
Indian Education For All	3113	5,541.75
American Indian Achievement Gap	3114	2,178.00
State Special Education Allowable Cost Payment to Districts	3115	53,473.62
Data For Achievement	3116	5,305.50
State - Guaranteed Tax Base Aid	3120	293,730.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	15,265.75
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	5,081.87
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	107,923.20		
Over-BASE Levy	1110(c)	147,584.03		
District Tax Levy			1110	255,507.23
Total Estimated Revenues to Fund Adopted Budget			0004	1,695,939.61
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	285,000.00

Budget Uses

Expenditure Budget	0002	285,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	21,721.56
Contingency	0006	2,172.16
Over-Schedule	0011	261,106.28
Fund Balance for Budget	TFS48	101,325.90
Operating Reserve	0961	57,000.00
Unreserved Fund Balance Reappropriated	0970	44,325.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,946.86
State - On-Schedule Transportation Reimbursement	3210	11,946.86
District Tax Levy	1110	216,780.38
District Mills	999	31.05
Total Estimated Revenues to Fund Adopted Budget	0004	285,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

48 Stillwater

0846 Park City Elem

Submit ID: 0846-12707302

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	71,125.58

Budget Uses

Expenditure Budget	0002	71,125.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	129,566.68
Operating Reserve	0961	129,566.68
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	71,125.58
District Mills	999	10.19
Total Estimated Revenues to Fund Adopted Budget	0004	71,125.58

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 14 passenger bus	2023	36,927.50	7,385.50	7,385.50	7,385.50
2022 Thomas Bus	2023	64,491.50	12,898.30	12,898.30	12,898.30
EXTENDED BUS ARM	2023	3,850.00	770.00	770.00	770.00
Coachliner Activity Bus	2021	125,537.50	75,322.50	25,107.50	25,107.50
2017 FORD EXPEDITION	2019	18,429.00	22,114.80	3,685.80	3,685.80
2020 Thomas Bus	2019	49,276.00	49,276.00	9,855.20	9,855.20
2019 IC Bus	2018	57,116.39	68,539.68	11,423.28	11,423.28
2017 INTERNATIONAL BUS HARLOW'S HANDICAP	2017	87,552.26	131,328.39	N/A	NA
5 BUS CAMERA SYSTEMS W/DVR	2015	4,714.80	7,072.20	N/A	NA
BUS RADIOS/MOBILES SN563TLA1255, 1256,1257,1258,1259 W/BASE 038TLA0312, 0325	2010	7,597.07	11,395.61	N/A	NA
Total					71,125.58

13 Tuition Fund

Adopted Budget	0001	95,000.00

Budget Uses

Expenditure Budget	0002	95,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	95,000.00
District Mills	999	13.61
Total Estimated Revenues to Fund Adopted Budget	0004	95,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

48 Stillwater

0846 Park City Elem

Submit ID: 0846-12707302

14 Retirement Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,935.24
Operating Reserve	0961	43,935.24
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	225,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,576.29

Budget Uses

Expenditure Budget	0002	6,576.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,576.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,576.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,576.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,669.67
Operating Reserve	0961	9,669.67
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,428.12
District Tax Levy	1110	8,571.88
District Mills	999	1.23
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,227.50
Operating Reserve	0961	2,227.50
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

48 Stillwater

0846 Park City Elem

Submit ID: 0846-12707302

61 Building Reserve Fund

Adopted Budget		0001	160,475.36

Budget Uses

Expenditure Budget		0002	160,475.36
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	127,351.07
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	127,351.07
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	19,501.84
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,622.45	
District Tax Levy		1110	13,622.45
District Mills		999	1.95
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.95
Total Estimated Revenues to Fund Adopted Budget		0004	160,475.36

Budget Report
FY 2025

48 Stillwater

0847 Park City H S

Submit ID: 0847-61774313

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	104	6,969,348

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lisa Reynolds

(Signature) (Date)

Chairperson, School Trustees: Kevin Hoffman

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

48 Stillwater

0847 Park City H S

Submit ID: 0847-61774313

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,117,834.25	103,424.29	10%	9.25%	0.00	943,973.85	173,860.40	24.95
10 Transportation	162,172.16	32,434.43	20%	20.00%	42,332.22	23,893.72	95,946.22	13.77
11 Bus Depreciation Reserve	70,685.58	181,934.91	N/A	257.39%	0.00	0.00	70,685.58	10.14
13 Tuition	35,000.00		N/A		3,682.70	0.00	31,317.30	4.49
14 Retirement	165,000.00	32,437.07	20%	19.66%	0.00	165,000.00		
17 Adult Education	20,234.63	0.00	35%	0.00%	20,234.63	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,000.00	25,612.76	N/A	256.13%	0.00	948.02	9,051.98	1.30
29 Flexibility	0.00	1,230.28	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	288,362.43	0.00	N/A	0.00%	191,592.43	8,758.86	88,011.14	12.62
Total of All Funds	1,869,289.05	377,073.74			257,841.98	1,142,574.45	468,872.62	67.27

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

48 Stillwater

0847 Park City H S

Submit ID: 0847-61774313

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 PARK CITY HS 9-12 104 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	532,336.32
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	41,817.11
D.	At Risk Student	(I-D)	1,493.69
E.	Indian Education For All	(I-E)	2,561.52
F.	American Indian Achievement Gap	(I-F)	968.00
G.	Data For Achievement	(I-G)	2,452.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,926.38
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,294.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	26,706.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	107
B.	BASE Budget Limit	(II-B)	1,042,002.46
C.	Maximum Budget Limit	(II-C)	1,297,589.46
D.	Over-BASE Levy As Submitted on Budget	(II-D)	89,999.88
E.	Adopted Budget	(II-E)	1,132,002.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,027,834.37
H.	Maximum Budget Limit	(II-H)	1,279,348.40
I.	Highest Budget Without a Vote	(II-I)	1,117,834.25
J.	Highest Budget	(II-J)	1,279,348.40
K.	Highest Voted Amount	(II-K)	161,514.15
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,117,834.25

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		103,424.29
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		103,424.29

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,117,834.25
1.	BASE Budget Limit	(V-A1)	1,027,834.37	
2.	Over-BASE Budget	(V-A2)	89,999.88	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		532,336.32
1.	Direct State Aid Paid By State	(V-B1)	532,336.32	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		41,817.11
D.	At Risk Student	(V-D)		1,493.69
E.	Indian Education For All	(V-E)		2,561.52
F.	American Indian Achievement Gap	(V-F)		968.00
G.	Data For Achievement	(V-G)		2,452.32
H.	Special Education Allowable Cost Payment	(V-H)		16,926.38
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		23,878.27
1.	Actual Non-Levy Revenue	(V-J1)	23,878.27	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		405,400.76
1.	State - Guaranteed Tax Base Aid	(V-L1)	321,540.24	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	83,860.52	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,027,834.37

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		89,999.88
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		89,999.88

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.04
U.	Over-BASE Mills	(V-U)		12.91
1.	District Property Tax Levy Mills	(V-U1)	12.91	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.95

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

48 Stillwater

0847 Park City H S

Submit ID: 0847-61774313

01 General Fund

Adopted Budget	0001	1,117,834.25

Budget Uses

Expenditure Budget	0002	1,117,834.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	532,336.32
Quality Educator	3111	41,817.11
At Risk Student	3112	1,493.69
Indian Education For All	3113	2,561.52
American Indian Achievement Gap	3114	968.00
State Special Education Allowable Cost Payment to Districts	3115	16,926.38
Data For Achievement	3116	2,452.32
State - Guaranteed Tax Base Aid	3120	321,540.24

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	12,920.65
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	10,957.62
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	83,860.52		
Over-BASE Levy	1110(c)	89,999.88		
District Tax Levy			1110	173,860.40
Total Estimated Revenues to Fund Adopted Budget			0004	1,117,834.25
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	162,172.16

Budget Uses

Expenditure Budget	0002	162,172.16
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	21,721.56
Contingency	0006	2,172.16
Over-Schedule	0011	138,278.44
Fund Balance for Budget	TFS48	74,766.65
Operating Reserve	0961	32,434.43
Unreserved Fund Balance Reappropriated	0970	42,332.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,946.86
State - On-Schedule Transportation Reimbursement	3210	11,946.86
District Tax Levy	1110	95,946.22
District Mills	999	13.77
Total Estimated Revenues to Fund Adopted Budget	0004	162,172.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

48 Stillwater

0847 Park City H S

Submit ID: 0847-61774313

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	70,685.58

Budget Uses

Expenditure Budget	0002	70,685.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	181,934.91
Operating Reserve	0961	181,934.91
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	70,685.58
District Mills	999	10.14
Total Estimated Revenues to Fund Adopted Budget	0004	70,685.58

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 WHITE 14 PASSENGER BUS	2023	36,927.50	7,385.50	7,385.50	7,385.50
2024 Thomas Bus	2023	64,491.50	12,898.30	12,898.30	12,898.30
EXTENDED BUS ARM	2023	1,650.00	330.00	330.00	330.00
COACHLINER ACTIVITY BUS	2021	125,537.50	75,322.50	25,107.50	25,107.50
2017 FORD EXPEDITION	2019	18,429.00	22,114.80	3,685.80	3,685.80
2020 THOMAS BUS	2019	49,276.00	49,276.00	9,855.20	9,855.20
2019 IC BUS	2018	57,116.39	68,539.68	11,423.28	11,423.28
2016 INTERNATIONAL HARLOW'S SCHOOL BUS	2016	83,789.71	125,684.57	N/A	NA
5 BUS CAMERAS W/DVR	2015	4,714.80	7,072.20	N/A	NA
BUS RADIOS/MOBILES SN563TLA1255, 1256, 1257,1258,1259 W/BASE 038TLA0312, 0325	2010	7,597.06	11,395.59	N/A	NA
Total					70,685.58

13 Tuition Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,682.70
Unreserved Fund Balance Reappropriated	0970	3,682.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	31,317.30
District Mills	999	4.49
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
48 Stillwater

0847 Park City H S

Submit ID: 0847-61774313

14 Retirement Fund

Adopted Budget	0001	165,000.00

Budget Uses

Expenditure Budget	0002	165,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,437.07
Operating Reserve	0961	32,437.07
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	165,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	165,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	20,234.63

Budget Uses

Expenditure Budget	0002	20,234.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,234.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,234.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,234.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	25,612.76
Operating Reserve	0961	25,612.76
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	948.02
District Tax Levy	1110	9,051.98
District Mills	999	1.30
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

48 Stillwater

0847 Park City H S

Submit ID: 0847-61774313

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,230.28
Operating Reserve	0961	1,230.28
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

48 Stillwater

0847 Park City H S

Submit ID: 0847-61774313

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

48 Stillwater

0847 Park City H S

Submit ID: 0847-61774313

61 Building Reserve Fund

Adopted Budget		0001	288,362.43

Budget Uses

Expenditure Budget		0002	288,362.43
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	191,592.43
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	191,592.43
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	8,758.86
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	70,000.00	
Building Reserve Permissive Levy	1110(b)	18,011.14	
District Tax Levy		1110	88,011.14
District Mills		999	12.62
Building Reserve Voted Mills		0134	10.04
Building Reserve Permissive Mills		0135	2.58
Total Estimated Revenues to Fund Adopted Budget		0004	288,362.43

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
09/19/2023	350,000.00	5	612	0.00	70,000.00	70,000.00
Total						70,000.00

Budget Report
FY 2025

34 Park

0613 Park H S

Submit ID: 0613-16837175

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	447	71,064,130

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Peter Grady

(Signature) (Date)

Chairperson, School Trustees: Dan Vermillion

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
34 Park
0613 Park H S

Submit ID: 0613-16837175

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,249,620.00	373,365.58	10%	8.79%	0.00	2,492,114.39	1,757,505.61	24.73
10 Transportation	485,000.00	97,000.00	20%	20.00%	228,791.59	49,577.00	206,631.41	2.91
11 Bus Depreciation Reserve	707,731.81	0.00	N/A	0.00%	436,267.50	0.00	271,464.31	3.82
13 Tuition	170,000.00		N/A		82,001.80	0.00	87,998.20	1.24
14 Retirement	700,000.00	140,000.00	20%	20.00%	155,594.73	544,405.27		
17 Adult Education	46,564.31	14,000.00	35%	30.07%	46,564.31	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	193,863.03	0.00	N/A	0.00%	90,681.23	3,181.80	100,000.00	1.41
29 Flexibility	703,670.72	0.00	N/A	0.00%	541,959.75	103,406.87	58,304.10	0.82
61 Building Reserve	401,345.50	0.00	N/A	0.00%	339,925.50	8,420.00	53,000.00	0.75
Total of All Funds	7,657,795.37	624,365.58			1,921,786.41	3,201,105.33	2,534,903.63	35.68

50 Debt Service **Tax Jurisdiction**								
HS2010A	360,431.78	0.00	20-9-438	0.00%	0.00	0.00	360,431.78	5.07
HS2010B	329,750.34	0.00	20-9-438	0.00%	0.00	0.00	329,750.34	4.64

Budget Report
FY 2025

34 Park

0613 Park H S

Submit ID: 0613-16837175

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 PARK HS 9-12 447

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,749,321.76
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	116,434.10
D.	At Risk Student	(I-D)	9,120.86
E.	Indian Education For All	(I-E)	11,009.61
F.	American Indian Achievement Gap	(I-F)	4,114.00
G.	Data For Achievement	(I-G)	10,540.26
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	119,783.32
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	34,933.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	422
B.	BASE Budget Limit	(II-B)	3,193,090.32
C.	Maximum Budget Limit	(II-C)	3,967,440.60
D.	Over-BASE Levy As Submitted on Budget	(II-D)	774,350.28
E.	Adopted Budget	(II-E)	3,967,440.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,449,692.68
H.	Maximum Budget Limit	(II-H)	4,304,256.97
I.	Highest Budget Without a Vote	(II-I)	4,249,620.36
J.	Highest Budget	(II-J)	4,304,256.97
K.	Highest Voted Amount	(II-K)	54,636.61
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,249,620.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			373,365.58
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			373,365.58

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			4,249,620.00
	1. BASE Budget Limit	(V-A1)	3,449,692.68		
	2. Over-BASE Budget	(V-A2)	799,927.32		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			1,749,321.76
	1. Direct State Aid Paid By State	(V-B1)	1,749,321.76		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			116,434.10
D.	At Risk Student	(V-D)			9,120.86
E.	Indian Education For All	(V-E)			11,009.61
F.	American Indian Achievement Gap	(V-F)			4,114.00
G.	Data For Achievement	(V-G)			10,540.26
H.	Special Education Allowable Cost Payment	(V-H)			119,783.32
I.	Remaining Fund Balance Available	(V-I)			0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)			1,242.97
	1. Actual Non-Levy Revenue	(V-J1)	1,242.97		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
	3. TIF Applied To BASE Budget	(V-J3)	0.00		
	4. Excess Levy BASE	(V-J4)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Levy Requirements	(V-L)			1,428,125.80
	1. State - Guaranteed Tax Base Aid	(V-L1)	470,547.51		
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	957,578.29		
M.	**Subtotal of BASE Budget Revenue	(V-M)			3,449,692.68

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Tuition	(V-O2)	0.00		

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		799,927.32
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		799,927.32

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.47
U.	Over-BASE Mills	(V-U)		11.26
1.	District Property Tax Levy Mills	(V-U1)	11.26	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.73

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

34 Park

0613 Park H S

Submit ID: 0613-16837175

01 General Fund

Adopted Budget	0001	4,249,620.00

Budget Uses

Expenditure Budget	0002	4,249,620.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,749,321.76
Quality Educator	3111	116,434.10
At Risk Student	3112	9,120.86
Indian Education For All	3113	11,009.61
American Indian Achievement Gap	3114	4,114.00
State Special Education Allowable Cost Payment to Districts	3115	119,783.32
Data For Achievement	3116	10,540.26
State - Guaranteed Tax Base Aid	3120	470,547.51

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,242.97
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	957,578.29		
Over-BASE Levy	1110(c)	799,927.32		
District Tax Levy			1110	1,757,505.61
Total Estimated Revenues to Fund Adopted Budget			0004	4,249,620.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	485,000.00

Budget Uses

Expenditure Budget	0002	485,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,070.00
Contingency	0006	4,507.00
Over-Schedule	0011	435,423.00
Fund Balance for Budget	TFS48	325,791.59
Operating Reserve	0961	97,000.00
Unreserved Fund Balance Reappropriated	0970	228,791.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	24,788.50
State - On-Schedule Transportation Reimbursement	3210	24,788.50
District Tax Levy	1110	206,631.41
District Mills	999	2.91
Total Estimated Revenues to Fund Adopted Budget	0004	485,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	707,731.81

Budget Uses

Expenditure Budget	0002	707,731.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	436,267.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	436,267.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	271,464.31
District Mills	999	3.82
Total Estimated Revenues to Fund Adopted Budget	0004	707,731.81

Budget Report
FY 2025
34 Park

0613 Park H S

Submit ID: 0613-16837175

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
BB Activity Bus	2024	212,000.00	0.00	42,400.00	42,400.00
2022 Blue Bird T3FE Body #F520869	2021	114,500.00	42,900.00	22,900.00	22,900.00
21 Ford 18 Passenger SpED	2021	74,000.00	24,800.00	14,800.00	14,800.00
GS20 PASSENGERS FORD SPED BUS	2021	68,500.00	13,700.00	13,700.00	13,700.00
2021 BB 83 PASS	2020	108,000.00	41,600.00	21,600.00	21,600.00
2019 BB All American Activity	2018	162,000.00	91,800.00	32,400.00	32,400.00
2016 Blue Bird All American Body	2016	108,500.00	96,499.47	21,700.00	21,700.00
2014 83 Passenger #6	2014	108,651.57	106,785.16	21,730.31	21,730.31
2014 BB Bus	2014	129,820.00	136,799.78	25,964.00	25,964.00
2011BB BUS ACTIVITY 45 PASSENGER	2012	136,350.00	153,175.00	27,270.00	27,270.00
2013 BB 78 passenger	2012	105,000.00	112,500.00	21,000.00	21,000.00
203437- 84 PASS bb SCHOOL BUS	2010	97,500.00	140,250.00	19,500.00	6,000.00
203404 bb 84 passeneger	2009	98,990.00	148,485.00	N/A	NA
20070000 2007 blue bird bus	2007	77,030.00	115,545.00	N/A	NA
20290-BB 78 passenger	2003	75,400.00	113,100.00	N/A	NA
20291	2003	525.00	787.50	N/A	NA
20136	2002	2,223.00	3,334.50	N/A	NA
20142	2002	515.00	772.50	N/A	NA
20143-BB 78 passenger bus	2002	74,764.00	112,146.00	N/A	NA
20057- 2001 school bus 78 passenger	2001	75,053.00	112,579.50	N/A	NA
Total					271,464.31

Budget Report
FY 2025
34 Park

0613 Park H S

Submit ID: 0613-16837175

13 Tuition Fund

Adopted Budget	0001	170,000.00

Budget Uses

Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	82,001.80
Unreserved Fund Balance Reappropriated	0970	82,001.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	87,998.20
District Mills	999	1.24
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
34 Park

0613 Park H S

Submit ID: 0613-16837175

14 Retirement Fund

Adopted Budget	0001	700,000.00

Budget Uses

Expenditure Budget	0002	700,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	295,594.73
Operating Reserve	0961	140,000.00
Unreserved Fund Balance Reappropriated	0970	155,594.73

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	544,405.27
Total Estimated Revenues to Fund Adopted Budget	0004	700,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	46,564.31

Budget Uses

Expenditure Budget	0002	46,564.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	60,564.31
Operating Reserve	0961	14,000.00
Unreserved Fund Balance Reappropriated	0970	46,564.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	46,564.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
34 Park

0613 Park H S

Submit ID: 0613-16837175

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	193,863.03

Budget Uses

Expenditure Budget	0002	193,863.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	90,681.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	90,681.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,181.80
District Tax Levy	1110	100,000.00
District Mills	999	1.41
Total Estimated Revenues to Fund Adopted Budget	0004	193,863.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
34 Park

0613 Park H S

Submit ID: 0613-16837175

29 Flexibility Fund

Adopted Budget	0001	703,670.72

Budget Uses

Expenditure Budget	0002	703,670.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	541,959.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	541,959.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	58,304.10
State - Advanced Opportunity Aid	3770	45,102.77
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	58,304.10
District Mills	999	0.82
Total Estimated Revenues to Fund Adopted Budget	0004	703,670.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

34 Park

0613 Park H S

Submit ID: 0613-16837175

50 Debt Service Fund

HS2010A

Taxable Value		71,064,130.00
Adopted Budget	0001	360,431.78

Budget Uses

Expenditure Budget	0002	360,431.78
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,737,096.39
Fund Balance In Sinking Fund	0960	8,750,000.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	360,431.78
Jurisdiction Mills	999	5.07
Total Estimated Revenues to Fund Adopted Budget	0004	360,431.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	09/13/2010	06/15/2026	10,000,000.00	1,198,121.30	348,931.78	11,000.00	500.00
Total Bond Requirements							360,431.78
Total Debt Service Requirements						0002	360,431.78

Budget Report
FY 2025
34 Park
0613 Park H S

Submit ID: 0613-16837175

HS2010B

Taxable Value		71,064,130.00
Adopted Budget	0001	329,750.34

Budget Uses

Expenditure Budget	0002	329,750.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	329,750.34
Jurisdiction Mills	999	4.64
Total Estimated Revenues to Fund Adopted Budget	0004	329,750.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	09/14/2010	06/15/2030	5,000,000.00	1,505,000.00	275,000.00	54,250.34	500.00

Total Bond Requirements		329,750.34
Total Debt Service Requirements	0002	329,750.34

Budget Report
FY 2025

34 Park

0613 Park H S

Submit ID: 0613-16837175

61 Building Reserve Fund

Adopted Budget		0001	401,345.50

Budget Uses

Expenditure Budget		0002	401,345.50
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	339,925.50
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	339,925.50
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	8,420.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	53,000.00	
District Tax Levy		1110	53,000.00
District Mills		999	0.75
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.75
Total Estimated Revenues to Fund Adopted Budget		0004	401,345.50

Budget Report
FY 2025

16 Gallatin

Submit ID: 0362-41318721

0362 Pass Creek Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	14	N/A	1,368,019

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kelly Callantine

(Signature) (Date)

Chairperson, School Trustees: Jason Callantine

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

16 Gallatin

0362 Pass Creek Elem

Submit ID: 0362-41318721

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	131,061.21	11,654.27	10%	8.89%	0.00	94,790.44	36,270.77	26.51
10 Transportation	170.44	0.00	20%	0.00%	170.44	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	166.31		N/A		166.31	0.00	0.00	0.00
14 Retirement	17,000.00	3,400.00	20%	20.00%	1,804.88	15,195.12		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,062.60	0.00	N/A	0.00%	941.72	120.88	0.00	0.00
29 Flexibility	2.39	0.00	N/A	0.00%	2.39	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	149,462.95	15,054.27			3,085.74	110,106.44	36,270.77	26.51

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

16 Gallatin

Submit ID: 0362-41318721

0362 Pass Creek Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PASS CREEK K-8 14

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	65,817.53
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	9,182.50
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	344.82
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	330.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,223.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	741.16
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	609.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	12
B.	BASE Budget Limit	(II-B)	113,315.09
C.	Maximum Budget Limit	(II-C)	140,468.45
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	122,240.65

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	131,061.21
H.	Maximum Budget Limit	(II-H)	162,288.64
I.	Highest Budget Without a Vote	(II-I)	131,061.21
J.	Highest Budget	(II-J)	162,288.64
K.	Highest Voted Amount	(II-K)	31,227.43
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	131,061.21

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,654.27
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		11,654.27

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		131,061.21
1.	BASE Budget Limit	(V-A1)	131,061.21	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		65,817.53
1.	Direct State Aid Paid By State	(V-B1)	65,817.53	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		9,182.50
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		344.82
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		330.12
H.	Special Education Allowable Cost Payment	(V-H)		2,223.62
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		747.26
1.	Actual Non-Levy Revenue	(V-J1)	747.26	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		52,415.36
1.	State - Guaranteed Tax Base Aid	(V-L1)	16,144.59	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	36,270.77	
M.	**Subtotal of BASE Budget Revenue	(V-M)		131,061.21

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.51
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		26.51

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	131,061.21

Budget Uses

Expenditure Budget	0002	131,061.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	65,817.53
Quality Educator	3111	9,182.50
At Risk Student	3112	0.00
Indian Education For All	3113	344.82
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,223.62
Data For Achievement	3116	330.12
State - Guaranteed Tax Base Aid	3120	16,144.59

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	747.26
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	36,270.77		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	36,270.77
Total Estimated Revenues to Fund Adopted Budget			0004	131,061.21
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	170.44

Budget Uses

Expenditure Budget	0002	170.44
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	170.44
Fund Balance for Budget	TFS48	170.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	170.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	170.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	166.31

Budget Uses

Expenditure Budget	0002	166.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	166.31
Unreserved Fund Balance Reappropriated	0970	166.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	166.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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0362 Pass Creek Elem

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14 Retirement Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,204.88
Operating Reserve	0961	3,400.00
Unreserved Fund Balance Reappropriated	0970	1,804.88

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	15,195.12
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,062.60

Budget Uses

Expenditure Budget	0002	1,062.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	941.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	941.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	120.88
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,062.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	2.39

Budget Uses

Expenditure Budget	0002	2.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2025

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	12	N/A	1,012,878

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Emily Hansmann

(Signature) (Date)

Chairperson, School Trustees: Pat Field

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
50 Teton
0898 Pendroy Elem

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	116,660.05	12,076.86	10%	10.35%	4,106.83	92,033.98	20,519.24	20.25
10 Transportation	23,677.33	4,735.47	20%	20.00%	18,941.86	478.00	4,257.47	4.20
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	26,000.00	5,200.00	20%	20.00%	14,471.63	11,528.37		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,596.43	0.00	N/A	0.00%	2,488.83	107.60	0.00	0.00
29 Flexibility	131,770.22	0.00	N/A	0.00%	131,770.22	0.00	0.00	0.00
61 Building Reserve	47,037.67	0.00	N/A	0.00%	30,607.67	11,645.15	4,784.85	4.72
Total of All Funds	347,741.70	22,012.33			202,387.04	115,793.10	29,561.56	29.17

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

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Submit ID: 0898-72810033

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PENDROY K-6 12

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	60,181.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,673.00
D.	At Risk Student	(I-D)	1,779.03
E.	Indian Education For All	(I-E)	295.56
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	282.96
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,905.96
I.	State Special Education Related-Services Payment To Coop	(I-I)	635.28
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,078.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	13
B.	BASE Budget Limit	(II-B)	118,392.54
C.	Maximum Budget Limit	(II-C)	146,621.98
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	118,392.54

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	116,660.05
H.	Maximum Budget Limit	(II-H)	144,476.24
I.	Highest Budget Without a Vote	(II-I)	116,660.05
J.	Highest Budget	(II-J)	144,476.24
K.	Highest Voted Amount	(II-K)	27,816.19
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	116,660.05

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,666.01
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		410.85
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	410.85	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,106.83
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	4,106.83	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		16,183.69

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		116,660.05
1.	BASE Budget Limit	(V-A1)	116,660.05	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		60,181.31
1.	Direct State Aid Paid By State	(V-B1)	60,181.31	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,673.00
D.	At Risk Student	(V-D)		1,779.03
E.	Indian Education For All	(V-E)		295.56
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		282.96
H.	Special Education Allowable Cost Payment	(V-H)		1,905.96
I.	Remaining Fund Balance Available	(V-I)		4,106.83
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,086.66
1.	Actual Non-Levy Revenue	(V-J1)	2,086.66	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		42,348.74
1.	State - Guaranteed Tax Base Aid	(V-L1)	21,829.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	20,519.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		116,660.05

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.25
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		20.25

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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0898 Pendroy Elem

Submit ID: 0898-72810033

01 General Fund

Adopted Budget	0001	116,660.05

Budget Uses

Expenditure Budget	0002	116,660.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,106.83
Direct State Aid	3110	60,181.31
Quality Educator	3111	3,673.00
At Risk Student	3112	1,779.03
Indian Education For All	3113	295.56
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,905.96
Data For Achievement	3116	282.96
State - Guaranteed Tax Base Aid	3120	21,829.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,086.66
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	20,519.24		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	20,519.24
Total Estimated Revenues to Fund Adopted Budget			0004	116,660.05
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	23,677.33

Budget Uses

Expenditure Budget	0002	23,677.33
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	378.00
Contingency	0006	100.00
Over-Schedule	0011	23,199.33
Fund Balance for Budget	TFS48	23,677.33
Operating Reserve	0961	4,735.47
Unreserved Fund Balance Reappropriated	0970	18,941.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	239.00
State - On-Schedule Transportation Reimbursement	3210	239.00
District Tax Levy	1110	4,257.47
District Mills	999	4.20
Total Estimated Revenues to Fund Adopted Budget	0004	23,677.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

50 Teton

0898 Pendroy Elem

Submit ID: 0898-72810033

14 Retirement Fund

Adopted Budget	0001	26,000.00

Budget Uses

Expenditure Budget	0002	26,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,671.63
Operating Reserve	0961	5,200.00
Unreserved Fund Balance Reappropriated	0970	14,471.63

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,528.37
Total Estimated Revenues to Fund Adopted Budget	0004	26,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,596.43

Budget Uses

Expenditure Budget	0002	2,596.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,488.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,488.83
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	107.60
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,596.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
50 Teton

0898 Pendroy Elem

Submit ID: 0898-72810033

29 Flexibility Fund

Adopted Budget	0001	131,770.22

Budget Uses

Expenditure Budget	0002	131,770.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	131,770.22
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	131,770.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	131,770.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

50 Teton

0898 Pendroy Elem

Submit ID: 0898-72810033

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

50 Teton

0898 Pendroy Elem

Submit ID: 0898-72810033

61 Building Reserve Fund

Adopted Budget		0001	47,037.67

Budget Uses

Expenditure Budget		0002	47,037.67
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	30,607.67
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	30,607.67
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	11,645.15
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,784.85	
District Tax Levy		1110	4,784.85
District Mills		999	4.72
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.72
Total Estimated Revenues to Fund Adopted Budget		0004	47,037.67

Budget Report
FY 2025

20 Granite

Submit ID: 0416-47707176

0416 Philipsburg K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	131	*	64	14,773,924

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Catherine Babbitt

(Signature) (Date)

Chairperson, School Trustees: Genevieve Kulaski

(Signature) (Date)

County Superintendent: Ashley Todd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

20 Granite

Submit ID: 0416-47707176

0416 Philipsburg K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,003,729.62	205,385.55	10%	10.25%	63,452.65	1,122,122.45	818,154.52	55.38
10 Transportation	288,300.00	57,660.00	20%	20.00%	113,610.09	54,269.81	120,420.10	8.15
11 Bus Depreciation Reserve	514,145.54	0.00	N/A	0.00%	435,602.04	0.00	78,543.50	5.32
13 Tuition	62,040.00		N/A		0.00	0.00	62,040.00	4.20
14 Retirement	340,000.00	68,000.00	20%	20.00%	80,712.93	259,287.07		
17 Adult Education	10,000.00	3,500.00	35%	35.00%	11,997.27	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	110,090.18	0.00	N/A	0.00%	27,958.81	1,527.37	80,604.00	5.46
29 Flexibility	56,793.65	0.00	N/A	0.00%	56,793.65	0.00	0.00	0.00
61 Building Reserve	109,718.38	0.00	N/A	0.00%	66,196.66	11,421.72	32,100.00	2.17
Total of All Funds	3,494,817.37	334,545.55			856,324.10	1,448,628.42	1,191,862.12	80.68

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

20 Granite

Submit ID: 0416-47707176

0416 Philipsburg K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PHILIPSBURG K-6	107
M1	PHILIPSBURG 7-8	24
H1	GRANITE HS 9-12	64 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	855,489.52
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	62,734.84
D.	At Risk Student	(I-D)	5,760.74
E.	Indian Education For All	(I-E)	4,802.85
F.	American Indian Achievement Gap	(I-F)	1,210.00
G.	Data For Achievement	(I-G)	4,598.10
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	29,860.04
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,952.72
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	557.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,086.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	188
B.	BASE Budget Limit	(II-B)	1,583,917.50
C.	Maximum Budget Limit	(II-C)	1,970,935.52
D.	Over-BASE Levy As Submitted on Budget	(II-D)	347,760.50
E.	Adopted Budget	(II-E)	1,931,678.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,655,969.12
H.	Maximum Budget Limit	(II-H)	2,062,626.13
I.	Highest Budget Without a Vote	(II-I)	2,003,729.62
J.	Highest Budget	(II-J)	2,062,626.13
K.	Highest Voted Amount	(II-K)	58,896.51
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,003,729.62

Budget Report
FY 2025
20 Granite

Submit ID: 0416-47707176

0416 Philipsburg K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		200,372.96
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		5,012.59
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	5,012.59	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		63,452.65
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	63,452.65	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		268,838.20

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	20,806.73	9,053.31	29,860.04
B.	Special Education RSBG to Coop	6,935.14	3,017.58	9,952.72
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	11,096.75	4,828.36	15,925.10

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	867,376.80	515,792.00	1,383,168.80
		1,044,267.80	869,579.00	1,913,846.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	368,626.53	306,961.39	675,587.92
H.	Special Education in BASE@40%	11,096.75	4,828.36	15,925.10
I.	Subsidized BASE Amount	379,723.28	311,789.75	691,513.02
J.	Subsidized BASE Ratio	55%	45%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,003,729.62
1.	BASE Budget Limit	(V-A1)	1,655,969.12	
2.	Over-BASE Budget	(V-A2)	347,760.50	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		855,489.52
1.	Direct State Aid Paid By State	(V-B1)	855,489.52	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		62,734.84
D.	At Risk Student	(V-D)		5,760.74
E.	Indian Education For All	(V-E)		4,802.85
F.	American Indian Achievement Gap	(V-F)		1,210.00
G.	Data For Achievement	(V-G)		4,598.10

H.	Special Education Allowable Cost Payment	(V-H)		29,860.04
I.	Remaining Fund Balance Available	(V-I)		63,452.65
J.	Non-Levy Revenue and Funding Sources	(V-J)		46,368.35
1.	Actual Non-Levy Revenue	(V-J1)	46,368.35	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		581,692.03
1.	State - Guaranteed Tax Base Aid	(V-L1)	111,298.01	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	470,394.02	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,655,969.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		347,760.50
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		347,760.50

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.87
T.	BASE Mills - High School	(V-T)		10.97
U.	Over-BASE Mills	(V-U)		23.54
1.	District Property Tax Levy Mills	(V-U1)	23.54	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		55.38

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

20 Granite

Submit ID: 0416-47707176

0416 Philipsburg K-12 Schools

01 General Fund

Adopted Budget	0001	2,003,729.62

Budget Uses

Expenditure Budget	0002	2,003,729.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	63,452.65
Direct State Aid	3110	855,489.52
Quality Educator	3111	62,734.84
At Risk Student	3112	5,760.74
Indian Education For All	3113	4,802.85
American Indian Achievement Gap	3114	1,210.00
State Special Education Allowable Cost Payment to Districts	3115	29,860.04
Data For Achievement	3116	4,598.10
State - Guaranteed Tax Base Aid	3120	111,298.01

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	19,569.19
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	26,799.16
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	470,394.02		
Over-BASE Levy	1110(c)	347,760.50		
District Tax Levy			1110	818,154.52
Total Estimated Revenues to Fund Adopted Budget			0004	2,003,729.62
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	288,300.00

Budget Uses

Expenditure Budget	0002	288,300.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	49,336.81
Contingency	0006	4,933.00
Over-Schedule	0011	234,030.19
Fund Balance for Budget	TFS48	171,270.09
Operating Reserve	0961	57,660.00
Unreserved Fund Balance Reappropriated	0970	113,610.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	27,134.90
State - On-Schedule Transportation Reimbursement	3210	27,134.91
District Tax Levy	1110	120,420.10
District Mills	999	8.15
Total Estimated Revenues to Fund Adopted Budget	0004	288,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

20 Granite

Submit ID: 0416-47707176

0416 Philipsburg K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	514,145.54

Budget Uses

Expenditure Budget	0002	514,145.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	435,602.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	435,602.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	78,543.50
District Mills	999	5.32
Total Estimated Revenues to Fund Adopted Budget	0004	514,145.54

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Thomas 341TS Bus	2024	151,805.00	0.00	30,361.00	30,361.00
2019 INTERNAT'L ACTIVITY BUS, 44 PASSENGER	2019	166,724.00	166,724.00	33,344.80	33,344.80
2 WHEELCHAIR CONVERSION TO 2012 INTERNAT'L 65 PASSENGER BUS	2018	22,354.00	26,824.00	4,470.80	4,470.80
2017 FRHT THOMAS 44 PASSENGER YELLOW BUS	2017	103,669.00	145,136.60	20,733.80	10,366.90
2012 INTERNAT'L 65 PASSENGER YELLOW SCHOOL BUS	2012	96,593.00	144,889.50	N/A	NA
2010 INTERNAT'L 41 PASSENDER YELLOW BUS	2010	78,500.00	117,750.00	N/A	NA
2009 INTERNATL 71 PASSENGER BUS	2009	85,787.00	128,680.50	N/A	NA
Activity Bus	2003	77,500.00	116,250.00	N/A	NA
02-Bus #3	2002	64,333.00	96,499.50	N/A	NA
Total					78,543.50

13 Tuition Fund

Adopted Budget	0001	62,040.00

Budget Uses

Expenditure Budget	0002	62,040.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	62,040.00
District Mills	999	4.20
Total Estimated Revenues to Fund Adopted Budget	0004	62,040.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
20 Granite
0416 Philipsburg K-12 Schools

Submit ID: 0416-47707176

14 Retirement Fund

Adopted Budget	0001	340,000.00

Budget Uses

Expenditure Budget	0002	340,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	148,712.93
Operating Reserve	0961	68,000.00
Unreserved Fund Balance Reappropriated	0970	80,712.93

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	259,287.07
Total Estimated Revenues to Fund Adopted Budget	0004	340,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,497.27
Operating Reserve	0961	3,500.00
Unreserved Fund Balance Reappropriated	0970	11,997.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	1,997.27

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	110,090.18

Budget Uses

Expenditure Budget	0002	110,090.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	27,958.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,958.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,527.37
District Tax Levy	1110	80,604.00
District Mills	999	5.46
Total Estimated Revenues to Fund Adopted Budget	0004	110,090.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	56,793.65

Budget Uses

Expenditure Budget	0002	56,793.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,793.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	56,793.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	56,793.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

20 Granite

Submit ID: 0416-47707176

0416 Philipsburg K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	109,718.38

Budget Uses

Expenditure Budget		0002	109,718.38
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	66,196.66
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	66,196.66
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	11,421.72
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	32,100.00	
District Tax Levy		1110	32,100.00
District Mills		999	2.17
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.17
Total Estimated Revenues to Fund Adopted Budget		0004	109,718.38

Budget Report
FY 2025

34 Park

0620 Pine Creek Elem

Submit ID: 0620-66549279

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	41	N/A	4,283,852

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ken Mosby

(Signature) (Date)

Chairperson, School Trustees: Luke Jergenson

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
34 Park
0620 Pine Creek Elem

Submit ID: 0620-66549279

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	428,810.05	42,880.00	10%	10.00%	554.31	288,742.63	139,513.11	32.56
10 Transportation	30.00	0.00	20%	0.00%	29.78	0.22	0.00	0.00
11 Bus Depreciation Reserve	10,584.65	0.00	N/A	0.00%	2,584.65	0.00	8,000.00	1.87
13 Tuition	63.00		N/A		61.72	1.28	0.00	0.00
14 Retirement	48,000.00	7,034.80	20%	14.66%	0.00	48,000.00		
17 Adult Education	105.00	0.00	35%	0.00%	104.30	0.70	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	14,191.76	0.00	N/A	0.00%	13,832.48	359.28	0.00	0.00
29 Flexibility	3.95	0.00	N/A	0.00%	3.95	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	501,788.41	49,914.80			17,171.19	337,104.11	147,513.11	34.43

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

34 Park

0620 Pine Creek Elem

Submit ID: 0620-66549279

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PINE CREEK K-8	32
M1	PINE CREEK 7-8	9

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	201,718.95
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	16,528.50
D.	At Risk Student	(I-D)	21.73
E.	Indian Education For All	(I-E)	1,009.83
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	966.78
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,512.03
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,170.54
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,627.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	42
B.	BASE Budget Limit	(II-B)	382,212.55
C.	Maximum Budget Limit	(II-C)	474,141.93
D.	Over-BASE Levy As Submitted on Budget	(II-D)	39,279.91
E.	Adopted Budget	(II-E)	421,492.46

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	389,530.14
H.	Maximum Budget Limit	(II-H)	484,994.24
I.	Highest Budget Without a Vote	(II-I)	428,810.05
J.	Highest Budget	(II-J)	484,994.24
K.	Highest Voted Amount	(II-K)	56,184.19
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	428,810.05

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		42,880.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		554.31
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	554.31	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		43,434.31

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		428,810.05
1.	BASE Budget Limit	(V-A1)	389,530.14	
2.	Over-BASE Budget	(V-A2)	39,279.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		201,718.95
1.	Direct State Aid Paid By State	(V-B1)	201,718.95	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		16,528.50
D.	At Risk Student	(V-D)		21.73
E.	Indian Education For All	(V-E)		1,009.83
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		966.78
H.	Special Education Allowable Cost Payment	(V-H)		6,512.03
I.	Remaining Fund Balance Available	(V-I)		554.31
J.	Non-Levy Revenue and Funding Sources	(V-J)		539.28
1.	Actual Non-Levy Revenue	(V-J1)	539.28	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		161,678.73
1.	State - Guaranteed Tax Base Aid	(V-L1)	61,445.53	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	100,233.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		389,530.14

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		39,279.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		39,279.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.39
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		9.17
1.	District Property Tax Levy Mills	(V-U1)	9.17	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		32.56

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025
34 Park
0620 Pine Creek Elem

Submit ID: 0620-66549279

01 General Fund

Adopted Budget	0001	428,810.05

Budget Uses

Expenditure Budget	0002	428,810.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	554.31
Direct State Aid	3110	201,718.95
Quality Educator	3111	16,528.50
At Risk Student	3112	21.73
Indian Education For All	3113	1,009.83
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	6,512.03
Data For Achievement	3116	966.78
State - Guaranteed Tax Base Aid	3120	61,445.53

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	539.28
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	100,233.20		
Over-BASE Levy	1110(c)	39,279.91		
District Tax Levy			1110	139,513.11
Total Estimated Revenues to Fund Adopted Budget			0004	428,810.05
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	30.00

Budget Uses

Expenditure Budget	0002	30.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	30.00
Fund Balance for Budget	TFS48	29.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.22
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	30.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	10,584.65

Budget Uses

Expenditure Budget	0002	10,584.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,584.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,584.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	8,000.00
District Mills	999	1.87
Total Estimated Revenues to Fund Adopted Budget	0004	10,584.65

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Blue Bird	2024	122,250.00	0.00	24,450.00	8,000.00
Total					8,000.00

13 Tuition Fund

Adopted Budget	0001	63.00

Budget Uses

Expenditure Budget	0002	63.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	61.72
Unreserved Fund Balance Reappropriated	0970	61.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1.28
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	63.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
34 Park
0620 Pine Creek Elem

Submit ID: 0620-66549279

14 Retirement Fund

Adopted Budget	0001	48,000.00

Budget Uses

Expenditure Budget	0002	48,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,034.80
Operating Reserve	0961	7,034.80
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	48,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	48,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
34 Park

0620 Pine Creek Elem

Submit ID: 0620-66549279

17 Adult Education Fund

Adopted Budget	0001	105.00

Budget Uses

Expenditure Budget	0002	105.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	104.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	104.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.70
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	105.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	14,191.76

Budget Uses

Expenditure Budget	0002	14,191.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	13,832.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,832.48
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	359.28
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,191.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3.95

Budget Uses

Expenditure Budget	0002	3.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

34 Park

0620 Pine Creek Elem

Submit ID: 0620-66549279

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

34 Park

0620 Pine Creek Elem

Submit ID: 0620-66549279

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2025

17 Garfield

0385 Pine Grove Elem

Submit ID: 0385-75556874

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	7	N/A	359,013

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jodi Pierson

(Signature) (Date)

Chairperson, School Trustees: NOLAN BOLLINGER

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
17 Garfield
0385 Pine Grove Elem

Submit ID: 0385-75556874

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	89,621.12	10,142.77	10%	11.32%	16,660.92	69,092.14	3,868.06	10.78
10 Transportation	2,641.32	528.26	20%	20.00%	411.70	2,229.62	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	8,611.20	602.83	20%	7.00%	0.00	8,611.20		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,124.18	0.00	N/A	0.00%	2,041.52	82.66	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	102,997.82	11,273.86			19,114.14	80,015.62	3,868.06	10.78

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

17 Garfield

Submit ID: 0385-75556874

0385 Pine Grove Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PINE GROVE K-8 7

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	46,089.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,673.00
D.	At Risk Student	(I-D)	1,419.64
E.	Indian Education For All	(I-E)	172.41
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	165.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,111.81
I.	State Special Education Related-Services Payment To Coop	(I-I)	370.58
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,261.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	92,104.99
C.	Maximum Budget Limit	(II-C)	114,213.43
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	92,104.99

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	96%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	89,621.12
H.	Maximum Budget Limit	(II-H)	111,072.81
I.	Highest Budget Without a Vote	(II-I)	89,621.12
J.	Highest Budget	(II-J)	111,072.81
K.	Highest Voted Amount	(II-K)	21,451.69
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	89,621.12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		142.77
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	142.77	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		16,660.92
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	16,660.92	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		26,803.69

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		89,621.12
1.	BASE Budget Limit	(V-A1)	89,621.12	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		46,089.19
1.	Direct State Aid Paid By State	(V-B1)	46,089.19	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,673.00
D.	At Risk Student	(V-D)		1,419.64
E.	Indian Education For All	(V-E)		172.41
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		165.06
H.	Special Education Allowable Cost Payment	(V-H)		1,111.81
I.	Remaining Fund Balance Available	(V-I)		16,660.92
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,867.45
1.	Actual Non-Levy Revenue	(V-J1)	2,867.45	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		17,461.64
1.	State - Guaranteed Tax Base Aid	(V-L1)	13,593.58	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	3,868.06	
M.	**Subtotal of BASE Budget Revenue	(V-M)		89,621.12

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		10.78
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		10.78

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

17 Garfield

0385 Pine Grove Elem

Submit ID: 0385-75556874

01 General Fund

Adopted Budget	0001	89,621.12

Budget Uses

Expenditure Budget	0002	89,621.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	16,660.92
Direct State Aid	3110	46,089.19
Quality Educator	3111	3,673.00
At Risk Student	3112	1,419.64
Indian Education For All	3113	172.41
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,111.81
Data For Achievement	3116	165.06
State - Guaranteed Tax Base Aid	3120	13,593.58

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,854.09
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	13.36
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	3,868.06		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	3,868.06
Total Estimated Revenues to Fund Adopted Budget			0004	89,621.12
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2025
17 Garfield

Submit ID: 0385-75556874

0385 Pine Grove Elem

10 Transportation Fund

Adopted Budget	0001	2,641.32

Budget Uses

Expenditure Budget	0002	2,641.32
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,401.20
Contingency	0006	240.12
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	939.96
Operating Reserve	0961	528.26
Unreserved Fund Balance Reappropriated	0970	411.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	908.96
State - On-Schedule Transportation Reimbursement	3210	1,320.66
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,641.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	8,611.20

Budget Uses

Expenditure Budget	0002	8,611.20
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	602.83
Operating Reserve	0961	602.83
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	8,611.20
Total Estimated Revenues to Fund Adopted Budget	0004	8,611.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
17 Garfield
0385 Pine Grove Elem

Submit ID: 0385-75556874

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,124.18

Budget Uses

Expenditure Budget	0002	2,124.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,041.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,041.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	82.66
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,124.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
17 Garfield
0385 Pine Grove Elem

Submit ID: 0385-75556874

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

17 Garfield

0385 Pine Grove Elem

Submit ID: 0385-75556874

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2025

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-69129970

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	86	N/A	2,761,409

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Marilyn Michael

(Signature) (Date)

Chairperson, School Trustees: Joshua Cantrell

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-69129970

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	654,106.98	58,188.89	10%	8.90%	0.00	508,649.31	145,457.67	52.68
10 Transportation	82,000.00	16,400.00	20%	20.00%	12,152.78	13,484.90	56,362.32	20.41
11 Bus Depreciation Reserve	158,138.04	0.00	N/A	0.00%	139,176.41	0.00	18,961.63	6.87
13 Tuition	140,000.00		N/A		42.75	0.00	139,957.25	50.68
14 Retirement	104,000.00	14,215.31	20%	13.67%	0.00	104,000.00		
17 Adult Education	10,770.61	3,769.71	35%	35.00%	4,500.90	0.00	6,269.71	2.27
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	12,790.37	0.00	N/A	0.00%	5,250.35	540.02	7,000.00	2.53
29 Flexibility	6,473.53	0.00	N/A	0.00%	6,473.53	0.00	0.00	0.00
61 Building Reserve	51,832.14	0.00	N/A	0.00%	28,802.14	16,343.06	6,686.94	2.42
Total of All Funds	1,220,111.67	92,573.91			196,398.86	643,017.29	380,695.52	137.86

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-69129970

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PIONEER K-6 86

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	268,483.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	26,170.13
D.	At Risk Student	(I-D)	3,191.94
E.	Indian Education For All	(I-E)	2,118.18
F.	American Indian Achievement Gap	(I-F)	2,904.00
G.	Data For Achievement	(I-G)	2,027.88
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	47,678.54
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,552.84
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,440.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	73
B.	BASE Budget Limit	(II-B)	490,161.68
C.	Maximum Budget Limit	(II-C)	603,208.59
D.	Over-BASE Levy As Submitted on Budget	(II-D)	68,616.56
E.	Adopted Budget	(II-E)	558,778.24

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	585,490.42
H.	Maximum Budget Limit	(II-H)	736,956.05
I.	Highest Budget Without a Vote	(II-I)	654,106.98
J.	Highest Budget	(II-J)	736,956.05
K.	Highest Voted Amount	(II-K)	82,849.07
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	654,106.98

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		58,188.89
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		58,188.89

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		654,106.98
1.	BASE Budget Limit	(V-A1)	585,490.42	
2.	Over-BASE Budget	(V-A2)	68,616.56	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		268,483.40
1.	Direct State Aid Paid By State	(V-B1)	268,483.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		26,170.13
D.	At Risk Student	(V-D)		3,191.94
E.	Indian Education For All	(V-E)		2,118.18
F.	American Indian Achievement Gap	(V-F)		2,904.00
G.	Data For Achievement	(V-G)		2,027.88
H.	Special Education Allowable Cost Payment	(V-H)		47,678.54
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,680.04
1.	Actual Non-Levy Revenue	(V-J1)	4,680.04	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		228,236.31
1.	State - Guaranteed Tax Base Aid	(V-L1)	151,395.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	76,841.11	
M.	**Subtotal of BASE Budget Revenue	(V-M)		585,490.42

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		68,616.56
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		68,616.56

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.83
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.85
1.	District Property Tax Levy Mills	(V-U1)	24.85	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.68

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-69129970

01 General Fund

Adopted Budget	0001	654,106.98

Budget Uses

Expenditure Budget	0002	654,106.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	268,483.40
Quality Educator	3111	26,170.13
At Risk Student	3112	3,191.94
Indian Education For All	3113	2,118.18
American Indian Achievement Gap	3114	2,904.00
State Special Education Allowable Cost Payment to Districts	3115	47,678.54
Data For Achievement	3116	2,027.88
State - Guaranteed Tax Base Aid	3120	151,395.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,680.04
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	76,841.11		
Over-BASE Levy	1110(c)	68,616.56		
District Tax Levy			1110	145,457.67
Total Estimated Revenues to Fund Adopted Budget			0004	654,106.98
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	82,000.00

Budget Uses

Expenditure Budget	0002	82,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	12,259.00
Contingency	0006	1,225.90
Over-Schedule	0011	68,515.10
Fund Balance for Budget	TFS48	28,552.78
Operating Reserve	0961	16,400.00
Unreserved Fund Balance Reappropriated	0970	12,152.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,742.45
State - On-Schedule Transportation Reimbursement	3210	6,742.45
District Tax Levy	1110	56,362.32
District Mills	999	20.41
Total Estimated Revenues to Fund Adopted Budget	0004	82,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	158,138.04

Budget Uses

Expenditure Budget	0002	158,138.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	139,176.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	139,176.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	18,961.63
District Mills	999	6.87
Total Estimated Revenues to Fund Adopted Budget	0004	158,138.04

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
International	2019	94,808.16	18,961.63	18,961.63	18,961.63
1BAAECPHX2F204480	2001	54,242.50	81,363.75	N/A	NA
Total					18,961.63

Budget Report
FY 2025

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-69129970

13 Tuition Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42.75
Unreserved Fund Balance Reappropriated	0970	42.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	139,957.25
District Mills	999	50.68
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	104,000.00

Budget Uses

Expenditure Budget	0002	104,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,215.31
Operating Reserve	0961	14,215.31
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	104,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	104,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-69129970

17 Adult Education Fund

Adopted Budget	0001	10,770.61

Budget Uses

Expenditure Budget	0002	10,770.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,270.61
Operating Reserve	0961	3,769.71
Unreserved Fund Balance Reappropriated	0970	4,500.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,269.71
District Mills	999	2.27
Total Estimated Revenues to Fund Adopted Budget	0004	10,770.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	12,790.37

Budget Uses

Expenditure Budget	0002	12,790.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,250.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,250.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	540.02
District Tax Levy	1110	7,000.00
District Mills	999	2.53
Total Estimated Revenues to Fund Adopted Budget	0004	12,790.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6,473.53

Budget Uses

Expenditure Budget	0002	6,473.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,473.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,473.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,473.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone

0987 Pioneer Elem

Submit ID: 0987-69129970

61 Building Reserve Fund

Adopted Budget		0001	51,832.14

Budget Uses

Expenditure Budget		0002	51,832.14
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	28,802.14
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	28,802.14
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,343.06
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	6,686.94	
District Tax Levy		1110	6,686.94
District Mills		999	2.42
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.42
Total Estimated Revenues to Fund Adopted Budget		0004	51,832.14

Budget Report
FY 2025

45 Sanders

0803 Plains K-12

Submit ID: 0803-70906747

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 316	* 141	10,485,150

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kelly Pfister

(Signature) (Date)

Chairperson, School Trustees: Beau French

(Signature) (Date)

County Superintendent: Lisa Wadsworth

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

45 Sanders

0803 Plains K-12

Submit ID: 0803-70906747

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,742,255.48	407,624.88	10%	10.89%	52,426.09	2,944,647.09	745,182.30	71.06
10 Transportation	457,050.00	44,594.44	20%	9.76%	0.00	94,750.00	362,300.00	34.55
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	12,718.00		N/A		1,031.78	60.22	11,626.00	1.11
14 Retirement	470,000.00	94,000.00	20%	20.00%	34,589.97	435,410.03		
17 Adult Education	5,500.00	0.00	35%	0.00%	3,465.09	313.91	1,721.00	0.16
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	158,900.00	0.00	N/A	0.00%	124,304.71	4,595.29	30,000.00	2.86
29 Flexibility	46,600.00	0.00	N/A	0.00%	19,005.59	27,594.41	0.00	0.00
61 Building Reserve	313,306.21	0.00	N/A	0.00%	231,386.21	48,445.00	33,475.00	3.19
Total of All Funds	5,206,329.69	546,219.32			466,209.44	3,555,815.95	1,184,304.30	112.93

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

45 Sanders

0803 Plains K-12

Submit ID: 0803-70906747

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PLAINS K-6	248 *
M1	PLAINS 7-8	68 *
H1	PLAINS HS 9-12	141 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,685,319.36
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	159,775.50
D.	At Risk Student	(I-D)	22,277.89
E.	Indian Education For All	(I-E)	11,255.91
F.	American Indian Achievement Gap	(I-F)	4,356.00
G.	Data For Achievement	(I-G)	10,776.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	92,967.03
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	25,733.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	31,616.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	472
B.	BASE Budget Limit	(II-B)	3,347,821.27
C.	Maximum Budget Limit	(II-C)	4,134,060.12
D.	Over-BASE Levy As Submitted on Budget	(II-D)	387,428.76
E.	Adopted Budget	(II-E)	3,735,250.03

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,354,826.72
H.	Maximum Budget Limit	(II-H)	4,141,423.06
I.	Highest Budget Without a Vote	(II-I)	3,742,255.48
J.	Highest Budget	(II-J)	4,141,423.06
K.	Highest Voted Amount	(II-K)	399,167.58
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,742,255.48

Budget Report
FY 2025

45 Sanders

0803 Plains K-12

Submit ID: 0803-70906747

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		374,225.55
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		33,399.33
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	33,399.33	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		52,426.09
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	52,426.09	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		460,050.97

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	64,166.31	28,800.72	92,967.03
B.	Special Education RSBG to Coop	0.00	0.00	0.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	25,666.52	11,520.29	37,186.81

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	2,105,971.40	1,133,640.00	3,239,611.40
		2,282,862.40	1,487,427.00	3,770,289.40
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	805,850.43	525,061.73	1,330,912.16
H.	Special Education in BASE@40%	25,666.52	11,520.29	37,186.81
I.	Subsidized BASE Amount	831,516.95	536,582.02	1,368,098.97
J.	Subsidized BASE Ratio	61%	39%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,742,255.48
1.	BASE Budget Limit	(V-A1)	3,354,826.72	
2.	Over-BASE Budget	(V-A2)	387,428.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,685,319.36
1.	Direct State Aid Paid By State	(V-B1)	1,685,319.36	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		159,775.50
D.	At Risk Student	(V-D)		22,277.89
E.	Indian Education For All	(V-E)		11,255.91
F.	American Indian Achievement Gap	(V-F)		4,356.00
G.	Data For Achievement	(V-G)		10,776.06

H.	Special Education Allowable Cost Payment	(V-H)		92,967.03
I.	Remaining Fund Balance Available	(V-I)		52,426.09
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,982.41
1.	Actual Non-Levy Revenue	(V-J1)	8,982.41	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,306,690.47
1.	State - Guaranteed Tax Base Aid	(V-L1)	948,936.93	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	357,753.54	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,354,826.72

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		387,428.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		387,428.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.01
T.	BASE Mills - High School	(V-T)		12.10
U.	Over-BASE Mills	(V-U)		36.95
1.	District Property Tax Levy Mills	(V-U1)	36.95	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		71.06

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

45 Sanders

0803 Plains K-12

Submit ID: 0803-70906747

01 General Fund

Adopted Budget	0001	3,742,255.48

Budget Uses

Expenditure Budget	0002	3,742,255.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	52,426.09
Direct State Aid	3110	1,685,319.36
Quality Educator	3111	159,775.50
At Risk Student	3112	22,277.89
Indian Education For All	3113	11,255.91
American Indian Achievement Gap	3114	4,356.00
State Special Education Allowable Cost Payment to Districts	3115	92,967.03
Data For Achievement	3116	10,776.06
State - Guaranteed Tax Base Aid	3120	948,936.93

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,956.56
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	20.85
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	5.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	357,753.54		
Over-BASE Levy	1110(c)	387,428.76		
District Tax Levy			1110	745,182.30
Total Estimated Revenues to Fund Adopted Budget			0004	3,742,255.48
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	457,050.00

Budget Uses

Expenditure Budget	0002	457,050.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	84,398.13
Contingency	0006	8,439.81
Over-Schedule	0011	364,212.06
Fund Balance for Budget	TFS48	44,594.44
Operating Reserve	0961	44,594.44
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,912.06
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	46,418.97
State - On-Schedule Transportation Reimbursement	3210	46,418.97
District Tax Levy	1110	362,300.00
District Mills	999	34.55
Total Estimated Revenues to Fund Adopted Budget	0004	457,050.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	12,718.00

Budget Uses

Expenditure Budget	0002	12,718.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,031.78
Unreserved Fund Balance Reappropriated	0970	1,031.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	60.22
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,626.00
District Mills	999	1.11
Total Estimated Revenues to Fund Adopted Budget	0004	12,718.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
45 Sanders

0803 Plains K-12

Submit ID: 0803-70906747

14 Retirement Fund

Adopted Budget	0001	470,000.00

Budget Uses

Expenditure Budget	0002	470,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	128,589.97
Operating Reserve	0961	94,000.00
Unreserved Fund Balance Reappropriated	0970	34,589.97

Estimated Funding Sources

Interest Earnings	1510	2,200.03
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	433,210.00
Total Estimated Revenues to Fund Adopted Budget	0004	470,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,500.00

Budget Uses

Expenditure Budget	0002	5,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,465.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,465.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	275.00
Interest Earnings	1510	38.91
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,721.00
District Mills	999	0.16
Total Estimated Revenues to Fund Adopted Budget	0004	5,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	158,900.00

Budget Uses

Expenditure Budget	0002	158,900.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	124,304.71
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	124,304.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,500.99
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,094.30
District Tax Levy	1110	30,000.00
District Mills	999	2.86
Total Estimated Revenues to Fund Adopted Budget	0004	158,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	46,600.00

Budget Uses

Expenditure Budget	0002	46,600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,005.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,005.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	179.72
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	27,414.69
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	46,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	313,306.21

Budget Uses

Expenditure Budget		0002	313,306.21
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	231,386.21
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	231,386.21
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	48,445.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	33,475.00	
District Tax Levy		1110	33,475.00
District Mills		999	3.19
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.19
Total Estimated Revenues to Fund Adopted Budget		0004	313,306.21

Budget Report
FY 2025

15 Flathead

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0325 Pleasant Valley Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 11	N/A	726,284

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lori Sheets

(Signature) (Date)

Chairperson, School Trustees: Ryan Wade

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	119,126.50	8,601.17	10%	7.22%	0.00	92,374.90	26,751.60	36.83
10 Transportation	3,833.08	224.27	20%	5.85%	0.00	3,083.08	750.00	1.03
11 Bus Depreciation Reserve	11,914.65	0.00	N/A	0.00%	9,414.65	0.00	2,500.00	3.44
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	19,632.75	3,926.55	20%	20.00%	1,666.95	17,965.80		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	311.34	0.00	N/A	0.00%	210.53	100.81	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	54,113.02	0.00	N/A	0.00%	37,903.02	12,968.00	3,242.00	4.46
Total of All Funds	208,931.34	12,751.99			49,195.15	126,492.59	33,243.60	45.76

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 PLEASANT VALLEY K-8 11 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	57,363.06
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,673.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	270.93
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	259.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,588.30
I.	State Special Education Related-Services Payment To Coop	(I-I)	529.40
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,236.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	11
B.	BASE Budget Limit	(II-B)	106,352.19
C.	Maximum Budget Limit	(II-C)	132,061.39
D.	Over-BASE Levy As Submitted on Budget	(II-D)	9,824.61
E.	Adopted Budget	(II-E)	116,176.80

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	109,301.89
H.	Maximum Budget Limit	(II-H)	135,708.89
I.	Highest Budget Without a Vote	(II-I)	119,126.50
J.	Highest Budget	(II-J)	135,708.89
K.	Highest Voted Amount	(II-K)	16,582.39
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	119,126.50

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		8,601.17
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		8,601.17

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		119,126.50
1.	BASE Budget Limit	(V-A1)	109,301.89	
2.	Over-BASE Budget	(V-A2)	9,824.61	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		57,363.06
1.	Direct State Aid Paid By State	(V-B1)	57,363.06	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,673.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		270.93
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		259.38
H.	Special Education Allowable Cost Payment	(V-H)		1,588.30
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		421.43
1.	Actual Non-Levy Revenue	(V-J1)	421.43	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		45,725.79
1.	State - Guaranteed Tax Base Aid	(V-L1)	28,798.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	16,926.99	
M.	**Subtotal of BASE Budget Revenue	(V-M)		109,301.89

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		9,824.61
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		9,824.61

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.30
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.53
1.	District Property Tax Levy Mills	(V-U1)	13.53	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.83

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

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01 General Fund

Adopted Budget	0001	119,126.50

Budget Uses

Expenditure Budget	0002	119,126.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	57,363.06
Quality Educator	3111	3,673.00
At Risk Student	3112	0.00
Indian Education For All	3113	270.93
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,588.30
Data For Achievement	3116	259.38
State - Guaranteed Tax Base Aid	3120	28,798.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	412.53
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	8.90
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	16,926.99		
Over-BASE Levy	1110(c)	9,824.61		
District Tax Levy			1110	26,751.60
Total Estimated Revenues to Fund Adopted Budget			0004	119,126.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	3,833.08

Budget Uses

Expenditure Budget	0002	3,833.08
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,802.80
Contingency	0006	280.28
Over-Schedule	0011	750.00
Fund Balance for Budget	TFS48	224.27
Operating Reserve	0961	224.27
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,541.54
State - On-Schedule Transportation Reimbursement	3210	1,541.54
District Tax Levy	1110	750.00
District Mills	999	1.03
Total Estimated Revenues to Fund Adopted Budget	0004	3,833.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0325 Pleasant Valley Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	11,914.65

Budget Uses

Expenditure Budget	0002	11,914.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,414.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,414.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	2,500.00
District Mills	999	3.44
Total Estimated Revenues to Fund Adopted Budget	0004	11,914.65

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2011 Chevrolet Traverse	2019	12,503.24	9,370.65	2,500.65	2,500.00
Total					2,500.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	19,632.75

Budget Uses

Expenditure Budget	0002	19,632.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,593.50
Operating Reserve	0961	3,926.55
Unreserved Fund Balance Reappropriated	0970	1,666.95

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	17,965.80
Total Estimated Revenues to Fund Adopted Budget	0004	19,632.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	311.34

Budget Uses

Expenditure Budget	0002	311.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	210.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	210.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	100.81
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	311.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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0325 Pleasant Valley Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	54,113.02

Budget Uses

Expenditure Budget		0002	54,113.02
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	37,903.02
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	37,903.02
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,968.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,242.00	
District Tax Levy		1110	3,242.00
District Mills		999	4.46
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.46
Total Estimated Revenues to Fund Adopted Budget		0004	54,113.02

Budget Report
FY 2025

02 Big Horn

1214 Plenty Coups H S

Submit ID: 1214-60658899

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	62	1,387,007

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Claura Whiteman

(Signature) (Date)

Chairperson, School Trustees: Carlson Goes Ahead

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
02 Big Horn
1214 Plenty Coups H S

Submit ID: 1214-60658899

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	740,356.60	74,141.29	10%	10.01%	8,771.30	715,009.48	16,575.82	11.90
10 Transportation	104,685.00	20,937.00	20%	20.00%	12,312.62	13,092.20	79,280.18	57.16
11 Bus Depreciation Reserve	121,836.32	0.00	N/A	0.00%	90,631.72	0.00	31,204.60	22.50
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	201,500.00	40,300.00	20%	20.00%	11,912.59	189,587.41		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,859.01	0.00	N/A	0.00%	6,176.15	682.86	0.00	0.00
29 Flexibility	564.52	0.00	N/A	0.00%	564.52	0.00	0.00	0.00
61 Building Reserve	83,768.05	0.00	N/A	0.00%	61,068.05	17,275.00	5,425.00	3.91
Total of All Funds	1,259,569.50	135,378.29			191,436.95	935,646.95	132,485.60	95.47

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

02 Big Horn

1214 Plenty Coups H S

Submit ID: 1214-60658899

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 PLENTY COUPS HS 9-12 62 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	381,510.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	23,837.77
D.	At Risk Student	(I-D)	6,214.63
E.	Indian Education For All	(I-E)	1,527.06
F.	American Indian Achievement Gap	(I-F)	11,858.00
G.	Data For Achievement	(I-G)	1,461.96
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,259.16
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,752.88
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	23,558.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	70
B.	BASE Budget Limit	(II-B)	768,988.43
C.	Maximum Budget Limit	(II-C)	954,482.12
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	768,988.43

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	740,356.60
H.	Maximum Budget Limit	(II-H)	914,909.11
I.	Highest Budget Without a Vote	(II-I)	740,356.60
J.	Highest Budget	(II-J)	914,909.11
K.	Highest Voted Amount	(II-K)	174,552.51
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	740,356.60

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		74,035.66
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		105.63
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	105.63	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		8,771.30
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	8,771.30	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		82,912.59

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		740,356.60
	1. BASE Budget Limit	(V-A1)	740,356.60	
	2. Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		381,510.70
	1. Direct State Aid Paid By State	(V-B1)	381,510.70	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		23,837.77
D.	At Risk Student	(V-D)		6,214.63
E.	Indian Education For All	(V-E)		1,527.06
F.	American Indian Achievement Gap	(V-F)		11,858.00
G.	Data For Achievement	(V-G)		1,461.96
H.	Special Education Allowable Cost Payment	(V-H)		8,259.16
I.	Remaining Fund Balance Available	(V-I)		8,771.30
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		296,916.02
	1. State - Guaranteed Tax Base Aid	(V-L1)	280,340.20	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	16,575.82	
M.	**Subtotal of BASE Budget Revenue	(V-M)		740,356.60

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		11.90
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		11.90

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

02 Big Horn

1214 Plenty Coups H S

Submit ID: 1214-60658899

01 General Fund

Adopted Budget	0001	740,356.60

Budget Uses

Expenditure Budget	0002	740,356.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	8,771.30
Direct State Aid	3110	381,510.70
Quality Educator	3111	23,837.77
At Risk Student	3112	6,214.63
Indian Education For All	3113	1,527.06
American Indian Achievement Gap	3114	11,858.00
State Special Education Allowable Cost Payment to Districts	3115	8,259.16
Data For Achievement	3116	1,461.96
State - Guaranteed Tax Base Aid	3120	280,340.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	16,575.82		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	16,575.82
Total Estimated Revenues to Fund Adopted Budget			0004	740,356.60
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	104,685.00

Budget Uses

Expenditure Budget	0002	104,685.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,902.00
Contingency	0006	1,190.20
Over-Schedule	0011	91,592.80
Fund Balance for Budget	TFS48	33,249.62
Operating Reserve	0961	20,937.00
Unreserved Fund Balance Reappropriated	0970	12,312.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,546.10
State - On-Schedule Transportation Reimbursement	3210	6,546.10
District Tax Levy	1110	79,280.18
District Mills	999	57.16
Total Estimated Revenues to Fund Adopted Budget	0004	104,685.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	121,836.32

Budget Uses

Expenditure Budget	0002	121,836.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	90,631.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	90,631.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	31,204.60
District Mills	999	22.50
Total Estimated Revenues to Fund Adopted Budget	0004	121,836.32

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 GMC YUKON	2024	23,300.00	0.00	4,660.00	4,660.00
2021 Thomas Freightliner Bus	2023	41,200.00	8,240.00	8,240.00	8,240.00
2018 Thomas Freightliner 53 Passenger Bus	2020	46,747.50	37,048.50	9,349.50	9,349.50
2019 Thomas Freightliner 53 Passenger Bus	2018	44,775.50	44,775.50	8,955.10	8,955.10
Total					31,204.60

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
02 Big Horn
1214 Plenty Coups H S

Submit ID: 1214-60658899

14 Retirement Fund

Adopted Budget	0001	201,500.00

Budget Uses

Expenditure Budget	0002	201,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	52,212.59
Operating Reserve	0961	40,300.00
Unreserved Fund Balance Reappropriated	0970	11,912.59

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	189,587.41
Total Estimated Revenues to Fund Adopted Budget	0004	201,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
02 Big Horn
1214 Plenty Coups H S

Submit ID: 1214-60658899

28 Technology Fund

Adopted Budget	0001	6,859.01

Budget Uses

Expenditure Budget	0002	6,859.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,176.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,176.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	682.86
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,859.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
02 Big Horn
1214 Plenty Coups H S

Submit ID: 1214-60658899

29 Flexibility Fund

Adopted Budget	0001	564.52

Budget Uses

Expenditure Budget	0002	564.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	564.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	564.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	564.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

02 Big Horn

1214 Plenty Coups H S

Submit ID: 1214-60658899

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

02 Big Horn

1214 Plenty Coups H S

Submit ID: 1214-60658899

61 Building Reserve Fund

Adopted Budget		0001	83,768.05

Budget Uses

Expenditure Budget		0002	83,768.05
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	61,068.05
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	61,068.05
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	17,275.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	5,425.00	
District Tax Levy		1110	5,425.00
District Mills		999	3.91
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.91
Total Estimated Revenues to Fund Adopted Budget		0004	83,768.05

Budget Report
FY 2025

46 Sheridan

Submit ID: 0828-49478927

0828 Plentywood K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 257	* 115	8,125,728

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Amy Buchnowski

(Signature) (Date)

Chairperson, School Trustees: Chris Wiens

(Signature) (Date)

County Superintendent: Lindsey Brensdal

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

46 Sheridan

Submit ID: 0828-49478927

0828 Plentywood K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,519,745.05	368,100.02	10%	10.46%	2,619.90	2,514,479.98	1,002,645.17	123.40
10 Transportation	629,839.91	125,967.98	20%	20.00%	68,760.45	88,143.00	472,936.46	58.20
11 Bus Depreciation Reserve	117,401.09	0.00	N/A	0.00%	19,978.39	0.00	97,422.70	11.99
13 Tuition	45,000.00		N/A		3,985.66	0.00	41,014.34	5.05
14 Retirement	577,170.00	115,434.00	20%	20.00%	75,088.63	502,081.37		
17 Adult Education	17,279.66	0.00	35%	0.00%	16,279.66	1,000.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	119,702.52	0.00	N/A	0.00%	52,115.01	2,587.51	65,000.00	8.00
29 Flexibility	761,424.52	225,000.00	N/A	29.55%	661,424.52	100,000.00	0.00	0.00
61 Building Reserve	387,340.19	100,000.00	N/A	25.82%	215,210.19	47,637.00	124,493.00	15.32
Total of All Funds	6,174,902.94	934,502.00			1,115,462.41	3,255,928.86	1,803,511.67	221.96

50 Debt Service **Tax Jurisdiction**								
Series 2016	265,625.00	0.00	20-9-438	0.00%	45,253.55	0.00	220,371.45	27.12

Budget Report
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0828 Plentywood K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PLENTYWOOD K-6	207	*
M1	PLENTYWOOD 7-8	50	*
H1	PLENTYWOOD HS 9-12	115	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,412,720.17
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	135,901.00
D.	At Risk Student	(I-D)	9,493.84
E.	Indian Education For All	(I-E)	9,162.36
F.	American Indian Achievement Gap	(I-F)	3,388.00
G.	Data For Achievement	(I-G)	8,771.76
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	73,359.09
I.	State Special Education Related-Services Payment To Coop	(I-I)	18,952.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	20,963.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	27,546.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	383
B.	BASE Budget Limit	(II-B)	2,804,344.18
C.	Maximum Budget Limit	(II-C)	3,499,383.37
D.	Over-BASE Levy As Submitted on Budget	(II-D)	695,039.19
E.	Adopted Budget	(II-E)	3,499,383.37

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,805,358.94
H.	Maximum Budget Limit	(II-H)	3,492,835.46
I.	Highest Budget Without a Vote	(II-I)	3,500,398.13
J.	Highest Budget	(II-J)	3,519,745.05
K.	Highest Voted Amount	(II-K)	19,346.92
L.	Amount Approved on Ballot by Voters	(II-L)	19,346.92
M.	Adopted Budget	(II-M)	3,519,745.05

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		351,974.51
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		16,125.51
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	16,125.51	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,619.90
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,619.90	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		370,719.92

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	51,568.17	21,790.92	73,359.09
B.	Special Education RSBG to Coop	13,393.82	5,558.70	18,952.52
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	25,984.80	10,939.85	36,924.64
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	1,704,422.30	925,347.50	2,629,769.80
		1,881,313.30	1,279,134.50	3,160,447.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	664,103.60	451,534.48	1,115,638.07
H.	Special Education in BASE@40%	25,984.80	10,939.85	36,924.64
I.	Subsidized BASE Amount	690,088.40	462,474.33	1,152,562.71
J.	Subsidized BASE Ratio	60%	40%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,519,745.05
1.	BASE Budget Limit	(V-A1)	2,805,358.94	
2.	Over-BASE Budget	(V-A2)	714,386.11	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,412,720.17
1.	Direct State Aid Paid By State	(V-B1)	1,412,720.17	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		135,901.00
D.	At Risk Student	(V-D)		9,493.84
E.	Indian Education For All	(V-E)		9,162.36
F.	American Indian Achievement Gap	(V-F)		3,388.00
G.	Data For Achievement	(V-G)		8,771.76

H.	Special Education Allowable Cost Payment	(V-H)		73,359.09
I.	Remaining Fund Balance Available	(V-I)		2,619.90
J.	Non-Levy Revenue and Funding Sources	(V-J)		35,629.02
1.	Actual Non-Levy Revenue	(V-J1)	35,629.02	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,114,313.80
1.	State - Guaranteed Tax Base Aid	(V-L1)	826,054.74	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	288,259.06	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,805,358.94

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		714,386.11
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		714,386.11

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.98
T.	BASE Mills - High School	(V-T)		12.50
U.	Over-BASE Mills	(V-U)		87.92
1.	District Property Tax Levy Mills	(V-U1)	87.92	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		123.40

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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0828 Plentywood K-12 Schools

01 General Fund

Adopted Budget	0001	3,519,745.05

Budget Uses

Expenditure Budget	0002	3,519,745.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,619.90
Direct State Aid	3110	1,412,720.17
Quality Educator	3111	135,901.00
At Risk Student	3112	9,493.84
Indian Education For All	3113	9,162.36
American Indian Achievement Gap	3114	3,388.00
State Special Education Allowable Cost Payment to Districts	3115	73,359.09
Data For Achievement	3116	8,771.76
State - Guaranteed Tax Base Aid	3120	826,054.74

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	35,629.02
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	288,259.06		
Over-BASE Levy	1110(c)	714,386.11		
District Tax Levy			1110	1,002,645.17
Total Estimated Revenues to Fund Adopted Budget			0004	3,519,745.05
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	629,839.91

Budget Uses

Expenditure Budget	0002	629,839.91
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	80,130.00
Contingency	0006	8,013.00
Over-Schedule	0011	541,696.91
Fund Balance for Budget	TFS48	194,728.43
Operating Reserve	0961	125,967.98
Unreserved Fund Balance Reappropriated	0970	68,760.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	44,071.50
State - On-Schedule Transportation Reimbursement	3210	44,071.50
District Tax Levy	1110	472,936.46
District Mills	999	58.20
Total Estimated Revenues to Fund Adopted Budget	0004	629,839.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0828 Plentywood K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	117,401.09

Budget Uses

Expenditure Budget	0002	117,401.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,978.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,978.39
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	97,422.70
District Mills	999	11.99
Total Estimated Revenues to Fund Adopted Budget	0004	117,401.09

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 AMERICAN DREAMLINER	2024	404,955.00	0.00	80,991.00	40,495.50
2018 Elkhart Coach 15 passenger bus	2023	75,488.00	5,000.00	15,097.60	7,548.80
2022 IC 3000CE	2021	102,515.00	500.00	20,503.00	10,251.50
2020 Toyota Sienna	2020	34,762.00	7,952.40	6,952.40	3,476.20
2020 ICCE 7851	2019	110,737.00	2,000.00	22,147.40	11,073.70
IC RE BUS WITH WRAP 2827	2019	158,770.00	25,902.92	31,754.00	15,877.00
2019 IC CE	2018	87,000.00	8,350.00	17,400.00	8,700.00
2011 INTL 1998	2011	86,710.00	130,065.00	N/A	NA
2009 Intl 3471	2008	74,160.00	111,240.00	N/A	NA
2008 Intl 2730	2007	67,570.00	101,355.00	N/A	NA
2006 INTL 8656	2006	59,450.00	89,175.00	N/A	NA
1997 FORD 8116	1998	37,190.00	55,785.00	N/A	NA
1993 FORD 9545	1993	40,300.00	60,450.00	N/A	NA
Total					97,422.70

13 Tuition Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,985.66
Unreserved Fund Balance Reappropriated	0970	3,985.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	41,014.34
District Mills	999	5.05
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	577,170.00

Budget Uses

Expenditure Budget	0002	577,170.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	190,522.63
Operating Reserve	0961	115,434.00
Unreserved Fund Balance Reappropriated	0970	75,088.63

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	502,081.37
Total Estimated Revenues to Fund Adopted Budget	0004	577,170.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	17,279.66

Budget Uses

Expenditure Budget	0002	17,279.66
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,279.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,279.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	1,000.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,279.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	119,702.52

Budget Uses

Expenditure Budget	0002	119,702.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	52,115.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	52,115.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,587.51
District Tax Levy	1110	65,000.00
District Mills	999	8.00
Total Estimated Revenues to Fund Adopted Budget	0004	119,702.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	761,424.52

Budget Uses

Expenditure Budget	0002	761,424.52
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	886,424.52
Operating Reserve	0961	225,000.00
Unreserved Fund Balance Reappropriated	0970	661,424.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	100,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	761,424.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Series 2016

Taxable Value		8,125,728.00
Adopted Budget	0001	265,625.00

Budget Uses

Expenditure Budget	0002	265,625.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	45,253.55
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	45,253.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	220,371.45
Jurisdiction Mills	999	27.12
Total Estimated Revenues to Fund Adopted Budget	0004	265,625.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	05/19/2016	06/30/2036	1,925,000.00	1,182,500.00	87,500.00	45,062.50	250.00
High School Bond	05/19/2016	06/30/2036	1,925,000.00	1,182,500.00	87,500.00	45,062.50	250.00
Total Bond Requirements							265,625.00
Total Debt Service Requirements						0002	265,625.00

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61 Building Reserve Fund

Adopted Budget		0001	387,340.19

Budget Uses

Expenditure Budget		0002	387,340.19
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	315,210.19
Operating Reserve		0961	100,000.00
Unreserved Fund Balance Reappropriated		0970	215,210.19
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	47,637.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
Building Reserve Permissive Levy	1110(b)	24,493.00	
District Tax Levy		1110	124,493.00
District Mills		999	15.32
Building Reserve Voted Mills		0134	12.31
Building Reserve Permissive Mills		0135	3.01
Total Estimated Revenues to Fund Adopted Budget		0004	387,340.19

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	500,000.00	5	612	100,000.00	100,000.00	100,000.00
Total						100,000.00

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	80	*	28	14,778,766

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jill Hildebrand

(Signature) (Date)

Chairperson, School Trustees: Will Sparks

(Signature) (Date)

County Superintendent: Don Schillinger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,464,316.26	151,691.55	10%	10.36%	31,340.72	855,233.78	577,741.76	39.09
10 Transportation	220,000.00	15,882.20	20%	7.22%	0.00	112,549.74	107,450.26	7.27
11 Bus Depreciation Reserve	199,334.79	0.00	N/A	0.00%	194,834.79	4,500.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	285,000.00	57,000.00	20%	20.00%	15,212.60	269,787.40		
17 Adult Education	51,904.50	0.00	35%	0.00%	49,404.50	2,500.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	192,053.49	0.00	N/A	0.00%	153,643.94	38,409.55	0.00	0.00
29 Flexibility	620,876.14	0.00	N/A	0.00%	118,876.14	502,000.00	0.00	0.00
61 Building Reserve	356,750.41	0.00	N/A	0.00%	225,090.41	95,160.00	36,500.00	2.47
Total of All Funds	3,390,235.59	224,573.75			788,403.10	1,880,140.47	721,692.02	48.83

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PLEVNA K-6	66
M1	PLEVNA 7-8	14
H1	PLEVNA HS 9-12	28 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	574,585.65
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	61,063.63
D.	At Risk Student	(I-D)	2,170.44
E.	Indian Education For All	(I-E)	2,660.04
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	2,546.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	25,277.32
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,664.58
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	906.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	106
B.	BASE Budget Limit	(II-B)	1,086,826.23
C.	Maximum Budget Limit	(II-C)	1,352,292.04
D.	Over-BASE Levy As Submitted on Budget	(II-D)	157,640.44
E.	Adopted Budget	(II-E)	1,434,586.64

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,134,436.03
H.	Maximum Budget Limit	(II-H)	1,410,086.47
I.	Highest Budget Without a Vote	(II-I)	1,464,316.26
J.	Highest Budget	(II-J)	1,464,316.26
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,464,316.26

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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		146,431.63
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		5,259.92
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	494.94	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	4,764.98	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		31,340.72
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	31,340.72	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		183,032.27

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	18,579.22	6,698.10	25,277.32
B.	Special Education RSBG to Coop	4,235.20	1,429.38	5,664.58
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	9,125.77	3,250.99	12,376.76

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	528,837.50	225,911.00	754,748.50
		705,728.50	579,698.00	1,285,426.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	249,122.16	204,633.39	453,755.56
H.	Special Education in BASE@40%	9,125.77	3,250.99	12,376.76
I.	Subsidized BASE Amount	258,247.93	207,884.38	466,132.32
J.	Subsidized BASE Ratio	55%	45%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,464,316.26
1.	BASE Budget Limit	(V-A1)	1,134,436.03	
2.	Over-BASE Budget	(V-A2)	329,880.23	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		574,585.65
1.	Direct State Aid Paid By State	(V-B1)	574,585.65	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		61,063.63
D.	At Risk Student	(V-D)		2,170.44
E.	Indian Education For All	(V-E)		2,660.04
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		2,546.64

H.	Special Education Allowable Cost Payment	(V-H)		25,277.32
I.	Remaining Fund Balance Available	(V-I)		31,340.72
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,483.05
1.	Actual Non-Levy Revenue	(V-J1)	3,483.05	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		431,308.54
1.	State - Guaranteed Tax Base Aid	(V-L1)	11,207.22	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	420,101.32	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,134,436.03

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		172,239.79
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	172,239.79	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		157,640.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		329,880.23

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		16.05
T.	BASE Mills - High School	(V-T)		12.37
U.	Over-BASE Mills	(V-U)		10.67
1.	District Property Tax Levy Mills	(V-U1)	10.67	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		39.09

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,464,316.26

Budget Uses

Expenditure Budget	0002	1,464,316.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	31,340.72
Direct State Aid	3110	574,585.65
Quality Educator	3111	61,063.63
At Risk Student	3112	2,170.44
Indian Education For All	3113	2,660.04
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	25,277.32
Data For Achievement	3116	2,546.64
State - Guaranteed Tax Base Aid	3120	11,207.22

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,002.88
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,480.17
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	172,239.79
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	420,101.32	
Over-BASE Levy	1110(c)	157,640.44	
District Tax Levy		1110	577,741.76
Total Estimated Revenues to Fund Adopted Budget		0004	1,464,316.26
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	220,000.00

Budget Uses

Expenditure Budget	0002	220,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	74,681.58
Contingency	0006	7,468.16
Over-Schedule	0011	137,850.26
Fund Balance for Budget	TFS48	15,882.20
Operating Reserve	0961	15,882.20
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	400.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	30,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	41,074.87
State - On-Schedule Transportation Reimbursement	3210	41,074.87
District Tax Levy	1110	107,450.26
District Mills	999	7.27
Total Estimated Revenues to Fund Adopted Budget	0004	220,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	199,334.79

Budget Uses

Expenditure Budget	0002	199,334.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	194,834.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	194,834.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	199,334.79

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Ford Expedition	2023	54,500.00	0.00	10,900.00	0.00
Ford Expedition Max	2023	51,500.00	0.00	10,300.00	0.00
Ford Expedition UT	2023	71,799.00	0.00	14,359.80	0.00
2018 INTL IC CE BUS	2017	68,750.00	0.00	13,750.00	0.00
2016 INTL IC CE BUS	2015	84,400.00	0.00	16,880.00	0.00
2012 IC CE-44 Passenger	2011	88,783.00	0.00	17,756.60	0.00
2011 International Bus	2010	81,000.00	0.00	16,200.00	0.00
Total					0.00

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13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	285,000.00

Budget Uses

Expenditure Budget	0002	285,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	72,212.60
Operating Reserve	0961	57,000.00
Unreserved Fund Balance Reappropriated	0970	15,212.60

Estimated Funding Sources

Interest Earnings	1510	400.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	269,387.40
Total Estimated Revenues to Fund Adopted Budget	0004	285,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	51,904.50

Budget Uses

Expenditure Budget	0002	51,904.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,404.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49,404.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	2,500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	51,904.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	192,053.49

Budget Uses

Expenditure Budget	0002	192,053.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	153,643.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	153,643.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	7,200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	30,163.21
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,046.34
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	192,053.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	620,876.14

Budget Uses

Expenditure Budget	0002	620,876.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	118,876.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	118,876.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	500,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	620,876.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	356,750.41

Budget Uses

Expenditure Budget		0002	356,750.41
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	225,090.41
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	225,090.41
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	10,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	5,160.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	80,000.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	36,500.00	
District Tax Levy		1110	36,500.00
District Mills		999	2.47
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.47
Total Estimated Revenues to Fund Adopted Budget		0004	356,750.41

Budget Report
FY 2025

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-00655020

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 8	N/A	1,574,932

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rita Munday

(Signature) (Date)

Chairperson, School Trustees: Jennifer Tash

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-00655020

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	101,908.96	24,144.82	10%	23.69%	1,073.00	62,005.95	38,830.01	24.65
10 Transportation	2,200.00	440.00	20%	20.00%	112.47	2,087.53	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,360.00	3,072.00	20%	20.00%	681.86	14,678.14		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	90.30	0.00	N/A	0.00%	4.25	86.05	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	119,559.26	27,656.82			1,871.58	78,857.67	38,830.01	24.65

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-00655020

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 POLARIS K-8 8 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	48,907.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,673.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	197.04
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	188.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,111.81
I.	State Special Education Related-Services Payment To Coop	(I-I)	370.58
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	276.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	10
B.	BASE Budget Limit	(II-B)	104,322.70
C.	Maximum Budget Limit	(II-C)	130,511.88
D.	Over-BASE Levy As Submitted on Budget	(II-D)	8,614.79
E.	Adopted Budget	(II-E)	112,937.49

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	93,294.17
H.	Maximum Budget Limit	(II-H)	116,066.28
I.	Highest Budget Without a Vote	(II-I)	101,908.96
J.	Highest Budget	(II-J)	116,066.28
K.	Highest Voted Amount	(II-K)	14,157.32
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	101,908.96

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,190.90
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		13,953.92
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	13,953.92	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,073.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,073.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		25,217.82

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		101,908.96
1.	BASE Budget Limit	(V-A1)	93,294.17	
2.	Over-BASE Budget	(V-A2)	8,614.79	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		48,907.79
1.	Direct State Aid Paid By State	(V-B1)	48,907.79	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,673.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		197.04
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		188.64
H.	Special Education Allowable Cost Payment	(V-H)		1,111.81
I.	Remaining Fund Balance Available	(V-I)		1,073.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,633.99
1.	Actual Non-Levy Revenue	(V-J1)	2,633.99	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		35,508.90
1.	State - Guaranteed Tax Base Aid	(V-L1)	5,293.68	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	30,215.22	
M.	**Subtotal of BASE Budget Revenue	(V-M)		93,294.17

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		8,614.79
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		8,614.79

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.18
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		5.47
	1. District Property Tax Levy Mills	(V-U1)	5.47	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.65

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-00655020

01 General Fund

Adopted Budget	0001	101,908.96

Budget Uses

Expenditure Budget	0002	101,908.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,073.00
Direct State Aid	3110	48,907.79
Quality Educator	3111	3,673.00
At Risk Student	3112	0.00
Indian Education For All	3113	197.04
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,111.81
Data For Achievement	3116	188.64
State - Guaranteed Tax Base Aid	3120	5,293.68

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,633.99
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	30,215.22		
Over-BASE Levy	1110(c)	8,614.79		
District Tax Levy			1110	38,830.01
Total Estimated Revenues to Fund Adopted Budget			0004	101,908.96
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2025

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-00655020

10 Transportation Fund

Adopted Budget	0001	2,200.00

Budget Uses

Expenditure Budget	0002	2,200.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,000.00
Contingency	0006	200.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	552.47
Operating Reserve	0961	440.00
Unreserved Fund Balance Reappropriated	0970	112.47

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	987.53
State - On-Schedule Transportation Reimbursement	3210	1,100.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-00655020

14 Retirement Fund

Adopted Budget	0001	15,360.00

Budget Uses

Expenditure Budget	0002	15,360.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,753.86
Operating Reserve	0961	3,072.00
Unreserved Fund Balance Reappropriated	0970	681.86

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	14,678.14
Total Estimated Revenues to Fund Adopted Budget	0004	15,360.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-00655020

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	90.30

Budget Uses

Expenditure Budget	0002	90.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	86.05
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	90.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-00655020

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

01 Beaverhead

0012 Polaris Elem

Submit ID: 0012-00655020

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2025

24 Lake

0477 Polson Elem

Submit ID: 0477-93951431

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,171	N/A	50,592,289

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Deb Anderson

(Signature) (Date)

Chairperson, School Trustees: Chanel Lake

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

24 Lake

0477 Polson Elem

Submit ID: 0477-93951431

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	8,696,897.36	755,432.48	10%	8.69%	0.00	6,331,750.58	2,365,146.78	46.76
10 Transportation	985,931.00	197,186.20	20%	20.00%	93,205.11	157,961.71	734,764.18	14.52
11 Bus Depreciation Reserve	152,390.15	0.00	N/A	0.00%	41,427.42	0.00	110,962.73	2.19
13 Tuition	134,994.16		N/A		111,155.42	0.00	23,838.74	0.47
14 Retirement	1,423,000.00	284,600.00	20%	20.00%	82,386.60	1,340,613.40		
17 Adult Education	75,122.00	22,750.00	35%	30.28%	60,056.49	0.00	15,065.51	0.30
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,929.34	0.00	N/A	0.00%	0.00	6,929.34	0.00	0.00
29 Flexibility	15,632.99	0.00	N/A	0.00%	0.00	15,632.99	0.00	0.00
61 Building Reserve	134,078.83	173,530.41	N/A	129.42%	0.00	42,885.49	91,193.34	1.80
Total of All Funds	11,624,975.83	1,433,499.09			388,231.04	7,895,773.51	3,340,971.28	66.04

50 Debt Service Tax Jurisdiction								
24-0477	1,855,183.02	0.00	20-9-438	0.00%	131,983.71	0.00	1,723,199.31	34.06

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	POLSON K-6	870 *
M1	POLSON 7-8	301 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,606,017.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	331,084.22
D.	At Risk Student	(I-D)	60,888.91
E.	Indian Education For All	(I-E)	28,841.73
F.	American Indian Achievement Gap	(I-F)	102,850.00
G.	Data For Achievement	(I-G)	27,612.18
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	362,675.66
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	76,685.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,202
B.	BASE Budget Limit	(II-B)	7,411,357.70
C.	Maximum Budget Limit	(II-C)	9,197,821.09
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,184,151.20
E.	Adopted Budget	(II-E)	8,595,508.90

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	7,512,746.16
H.	Maximum Budget Limit	(II-H)	9,343,782.36
I.	Highest Budget Without a Vote	(II-I)	8,696,897.36
J.	Highest Budget	(II-J)	9,343,782.36
K.	Highest Voted Amount	(II-K)	646,885.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	8,696,897.36

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		755,432.48
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		755,432.48

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		8,696,897.36
1.	BASE Budget Limit	(V-A1)	7,512,746.16	
2.	Over-BASE Budget	(V-A2)	1,184,151.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,606,017.84
1.	Direct State Aid Paid By State	(V-B1)	3,606,017.84	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		331,084.22
D.	At Risk Student	(V-D)		60,888.91
E.	Indian Education For All	(V-E)		28,841.73
F.	American Indian Achievement Gap	(V-F)		102,850.00
G.	Data For Achievement	(V-G)		27,612.18
H.	Special Education Allowable Cost Payment	(V-H)		362,675.66
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		21,185.29
1.	Actual Non-Levy Revenue	(V-J1)	21,185.29	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,971,590.33
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,790,594.75	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,180,995.58	
M.	**Subtotal of BASE Budget Revenue	(V-M)		7,512,746.16

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,184,151.20
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,184,151.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.35
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		23.41
1.	District Property Tax Levy Mills	(V-U1)	23.41	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.76

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	8,696,897.36

Budget Uses

Expenditure Budget	0002	8,696,897.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,606,017.84
Quality Educator	3111	331,084.22
At Risk Student	3112	60,888.91
Indian Education For All	3113	28,841.73
American Indian Achievement Gap	3114	102,850.00
State Special Education Allowable Cost Payment to Districts	3115	362,675.66
Data For Achievement	3116	27,612.18
State - Guaranteed Tax Base Aid	3120	1,790,594.75

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,094.27
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	20,091.02
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,180,995.58		
Over-BASE Levy	1110(c)	1,184,151.20		
District Tax Levy			1110	2,365,146.78
Total Estimated Revenues to Fund Adopted Budget			0004	8,696,897.36
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	985,931.00

Budget Uses

Expenditure Budget	0002	985,931.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	143,601.55
Contingency	0006	14,360.16
Over-Schedule	0011	827,969.29
Fund Balance for Budget	TFS48	290,391.31
Operating Reserve	0961	197,186.20
Unreserved Fund Balance Reappropriated	0970	93,205.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	78,980.85
State - On-Schedule Transportation Reimbursement	3210	78,980.86
District Tax Levy	1110	734,764.18
District Mills	999	14.52
Total Estimated Revenues to Fund Adopted Budget	0004	985,931.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	152,390.15

Budget Uses

Expenditure Budget	0002	152,390.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	41,427.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	41,427.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	110,962.73
District Mills	999	2.19
Total Estimated Revenues to Fund Adopted Budget	0004	152,390.15

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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2008 MCI MOTOR COACH - 8713	2024	38,750.00	0.00	7,750.00	5,000.00
2010 VAN HOOL -6942	2024	3,500.00	0.00	700.00	0.00
2024 THOMAS 341 TS- 4499	2024	62,966.50	0.00	12,593.30	5,000.00
2025 THOMAS C2- 5881	2024	75,024.50	0.00	15,004.90	0.00
2023 THOMAS HDX	2023	93,600.00	15,000.00	18,720.00	15,000.00
RADIOS	2023	19,969.25	0.00	3,993.85	0.00
2022 SAF-T-LINER C2	2022	75,559.80	10,000.00	15,111.96	0.00
2010 VAN HOOL - 0171	2021	15,000.00	8,250.00	3,000.00	3,000.00
2010 VAN HOOL - 6946	2021	15,000.00	8,250.00	3,000.00	3,000.00
2021 THOMAS - 2296	2021	74,376.67	28,156.50	14,875.33	10,000.00
2021 THOMAS - 9952	2021	67,608.00	28,141.20	13,521.60	5,000.00
2019 HONDA PILOT - 3933	2020	10,287.86	3,600.75	2,057.57	2,000.00
2019 THOMAS - 2887	2020	88,070.00	36,421.00	17,614.00	0.00
2008 BBIRD - 8605	2019	22,000.00	19,800.00	4,400.00	4,400.00
2019 THOMAS - 8540	2019	63,700.00	46,850.00	12,740.00	10,000.00
2020 THOMAS - 5346	2019	29,640.67	14,820.33	5,928.13	5,000.00
2013 CHEVY MINI 0175	2018	6,000.00	4,800.00	1,200.00	0.00
2019 INTERNATIONAL 0277	2018	59,933.00	40,959.80	11,986.60	5,000.00
2019 THOMAS 0930	2018	49,221.00	34,532.60	9,844.20	8,000.00
2019 THOMAS 0931	2018	49,221.00	34,532.60	9,844.20	8,000.00
IC #44	2017	58,368.65	55,858.07	11,673.73	0.00
IC #45	2017	58,368.65	53,358.07	11,673.73	5,000.00
IC #46	2017	55,368.65	47,158.07	11,073.73	0.00
FREIGHTLINER #42	2016	47,682.00	42,191.96	9,536.40	5,000.00
IC #43	2016	110,533.33	94,689.35	22,106.67	2,562.73
FREIGHTLINER #41	2014	56,868.00	66,362.00	11,373.60	10,000.00
3671/INTERNATIONAL	2013	84,027.45	100,987.06	16,805.49	0.00
Total					110,962.73

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13 Tuition Fund

Adopted Budget	0001	134,994.16

Budget Uses

Expenditure Budget	0002	134,994.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	111,155.42
Unreserved Fund Balance Reappropriated	0970	111,155.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	23,838.74
District Mills	999	0.47
Total Estimated Revenues to Fund Adopted Budget	0004	134,994.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	1,423,000.00

Budget Uses

Expenditure Budget	0002	1,423,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	366,986.60
Operating Reserve	0961	284,600.00
Unreserved Fund Balance Reappropriated	0970	82,386.60

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,340,613.40
Total Estimated Revenues to Fund Adopted Budget	0004	1,423,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	75,122.00

Budget Uses

Expenditure Budget	0002	15,122.00
Add To Fund Balance	0003	60,000.00
Fund Balance for Budget	TFS48	82,806.49
Operating Reserve	0961	22,750.00
Unreserved Fund Balance Reappropriated	0970	60,056.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,065.51
District Mills	999	0.30
Total Estimated Revenues to Fund Adopted Budget	0004	75,122.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,929.34

Budget Uses

Expenditure Budget	0002	6,929.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	6,929.34
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,929.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	15,632.99

Budget Uses

Expenditure Budget	0002	15,632.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	15,632.99
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,632.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

24-0477

Taxable Value		50,592,289.00
Adopted Budget	0001	1,855,183.02

Budget Uses

Expenditure Budget	0002	1,855,183.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	131,983.71
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	131,983.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,723,199.31
Jurisdiction Mills	999	34.06
Total Estimated Revenues to Fund Adopted Budget	0004	1,855,183.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	07/27/2023	07/01/2043	13,595,000.00	12,710,000.00	430,000.00	657,000.00	850.00
Elementary Bond	06/20/2024	06/30/2044	9,470,000.00	9,200,000.00	270,000.00	496,483.02	850.00
Total Bond Requirements							1,855,183.02

Total Debt Service Requirements	0002	1,855,183.02

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61 Building Reserve Fund

Adopted Budget		0001	134,078.83

Budget Uses

Expenditure Budget		0002	134,078.83
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	173,530.41
Operating Reserve		0961	173,530.41
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	42,885.49
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	91,193.34	
District Tax Levy		1110	91,193.34
District Mills		999	1.80
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.80
Total Estimated Revenues to Fund Adopted Budget		0004	134,078.83

Budget Report
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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	554	63,964,161

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Deb Anderson

(Signature) (Date)

Chairperson, School Trustees: Chanel Lake

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,807,544.07	165,208.90	10%	3.44%	0.00	3,389,323.56	1,418,220.51	22.17
10 Transportation	666,000.00	133,200.00	20%	20.00%	173,628.94	93,838.47	398,532.59	6.23
11 Bus Depreciation Reserve	151,337.00	0.00	N/A	0.00%	93,592.89	0.00	57,744.11	0.90
13 Tuition	86,919.00		N/A		26,431.57	0.00	60,487.43	0.95
14 Retirement	902,053.00	180,410.60	20%	20.00%	205,724.74	696,328.26		
17 Adult Education	130,000.00	45,500.00	35%	35.00%	90,694.38	0.00	39,305.62	0.61
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,921.74	0.00	N/A	0.00%	0.00	3,921.74	0.00	0.00
29 Flexibility	48,761.48	0.00	N/A	0.00%	0.00	48,761.48	0.00	0.00
61 Building Reserve	473,114.21	0.00	N/A	0.00%	399,484.21	15,785.11	57,844.89	0.90
Total of All Funds	7,269,650.50	524,319.50			989,556.73	4,247,958.62	2,032,135.15	31.76

50 Debt Service Tax Jurisdiction								
0478	1,324,145.00	0.00	20-9-438	0.00%	50,626.92	0.00	1,273,518.08	19.91

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POLSON HS 9-12 554

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,123,583.69
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	166,607.28
D.	At Risk Student	(I-D)	20,904.31
E.	Indian Education For All	(I-E)	13,645.02
F.	American Indian Achievement Gap	(I-F)	46,706.00
G.	Data For Achievement	(I-G)	13,063.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	136,000.91
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	63,286.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	533
B.	BASE Budget Limit	(II-B)	3,955,499.35
C.	Maximum Budget Limit	(II-C)	4,911,516.23
D.	Over-BASE Levy As Submitted on Budget	(II-D)	555,619.67
E.	Adopted Budget	(II-E)	4,511,119.02

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,251,924.40
H.	Maximum Budget Limit	(II-H)	5,283,674.25
I.	Highest Budget Without a Vote	(II-I)	4,807,544.07
J.	Highest Budget	(II-J)	5,283,674.25
K.	Highest Voted Amount	(II-K)	476,130.18
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,807,544.07

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		165,208.90
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		165,208.90

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,807,544.07
1.	BASE Budget Limit	(V-A1)	4,251,924.40	
2.	Over-BASE Budget	(V-A2)	555,619.67	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,123,583.69
1.	Direct State Aid Paid By State	(V-B1)	2,123,583.69	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		166,607.28
D.	At Risk Student	(V-D)		20,904.31
E.	Indian Education For All	(V-E)		13,645.02
F.	American Indian Achievement Gap	(V-F)		46,706.00
G.	Data For Achievement	(V-G)		13,063.32
H.	Special Education Allowable Cost Payment	(V-H)		136,000.91
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		15,717.75
1.	Actual Non-Levy Revenue	(V-J1)	15,717.75	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,715,696.12
1.	State - Guaranteed Tax Base Aid	(V-L1)	853,095.28	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	862,600.84	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,251,924.40

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		555,619.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		555,619.67

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.48
U.	Over-BASE Mills	(V-U)		8.69
1.	District Property Tax Levy Mills	(V-U1)	8.69	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		22.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	4,807,544.07

Budget Uses

Expenditure Budget	0002	4,807,544.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,123,583.69
Quality Educator	3111	166,607.28
At Risk Student	3112	20,904.31
Indian Education For All	3113	13,645.02
American Indian Achievement Gap	3114	46,706.00
State Special Education Allowable Cost Payment to Districts	3115	136,000.91
Data For Achievement	3116	13,063.32
State - Guaranteed Tax Base Aid	3120	853,095.28

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	191.51
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	15,526.24
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	862,600.84		
Over-BASE Levy	1110(c)	555,619.67		
District Tax Levy			1110	1,418,220.51
Total Estimated Revenues to Fund Adopted Budget			0004	4,807,544.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

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10 Transportation Fund

Adopted Budget	0001	666,000.00

Budget Uses

Expenditure Budget	0002	666,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	85,307.70
Contingency	0006	8,530.77
Over-Schedule	0011	572,161.53
Fund Balance for Budget	TFS48	306,828.94
Operating Reserve	0961	133,200.00
Unreserved Fund Balance Reappropriated	0970	173,628.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	46,919.23
State - On-Schedule Transportation Reimbursement	3210	46,919.24
District Tax Levy	1110	398,532.59
District Mills	999	6.23
Total Estimated Revenues to Fund Adopted Budget	0004	666,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	151,337.00

Budget Uses

Expenditure Budget	0002	151,337.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	93,592.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	93,592.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	57,744.11
District Mills	999	0.90
Total Estimated Revenues to Fund Adopted Budget	0004	151,337.00

Budget Report
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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2008 MCI MOTOR COACH - 8713	2024	38,750.00	0.00	7,750.00	5,000.00
2010 VAN HOOL - 6942	2024	3,500.00	0.00	700.00	700.00
2024 THOMAS 341 TS-4499	2024	62,966.50	0.00	12,593.30	5,000.00
2025 THOMAS C2- 5881	2024	75,024.50	0.00	15,004.90	0.00
2023 THOMAS HDX	2023	62,400.00	10,000.00	12,480.00	4,544.11
2022 SAF=T-LINER C2	2022	50,373.20	5,000.00	10,074.64	0.00
2010 VAN HOOL - 0171	2021	45,000.00	16,750.00	9,000.00	5,000.00
2010 VAN HOOL - 6946	2021	45,000.00	19,250.00	9,000.00	5,000.00
2021 THOMAS - 9952	2021	33,804.00	15,070.60	6,760.80	5,000.00
2022 THOMAS - 2296	2021	37,188.33	15,578.25	7,437.67	0.00
BUS CAMERA SYSTEM - SEON	2021	994.75	348.17	198.95	0.00
2019 HONDA PILOT - 3933	2020	20,575.71	10,172.72	4,115.14	0.00
2019 THOMAS - 2887	2020	44,035.00	26,710.50	8,807.00	0.00
2008 BBIRD - 8605	2019	12,500.00	11,250.00	2,500.00	2,500.00
2019 THOMAS SP NEEDS - 8540	2019	31,850.00	25,925.00	6,370.00	0.00
2020 THOMAS - 5346	2019	66,709.33	45,854.67	13,341.87	5,000.00
2013 CHEVY MINI 0175	2018	4,000.00	4,200.00	800.00	0.00
2019 INTERNATIONAL 0277	2018	29,967.00	24,980.20	5,993.40	5,000.00
2019 THOMAS 0930	2018	49,221.00	42,032.60	9,844.20	5,000.00
2019 THOMAS 0931	2018	49,221.00	42,032.60	9,844.20	0.00
IC #44	2017	37,152.43	36,006.73	7,430.49	0.00
IC #45	2017	37,152.43	31,006.73	7,430.49	5,000.00
IC #46	2017	38,902.98	32,232.10	7,780.60	0.00
FREIGHTLINER #42	2016	47,682.00	47,191.96	9,536.40	5,000.00
IC #43	2016	55,266.67	53,108.00	11,053.33	0.00
NEW 7039	2014	37,912.00	36,000.08	7,582.40	0.00
3671/INTERNATIONAL	2013	84,027.45	86,955.90	16,805.49	0.00
INTERNATIONAL/0713	2011	28,973.60	29,739.74	5,794.72	0.00
INTERNATIONAL (MT CLEAN DIESEL)/8228	2010	31,135.42	37,660.08	6,227.08	0.00
3407	2009	38,980.88	58,471.32	N/A	NA
INTERNATIONAL 48 PASSENGER/6068	2009	83,207.68	118,694.07	16,641.54	0.00
2008 INTERNATIONAL - 5194	2008	34,574.80	51,862.20	N/A	NA
5983	2005	19,184.06	28,776.09	N/A	NA
Total					57,744.11

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13 Tuition Fund

Adopted Budget	0001	86,919.00

Budget Uses

Expenditure Budget	0002	86,919.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,431.57
Unreserved Fund Balance Reappropriated	0970	26,431.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	60,487.43
District Mills	999	0.95
Total Estimated Revenues to Fund Adopted Budget	0004	86,919.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	902,053.00

Budget Uses

Expenditure Budget	0002	902,053.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	386,135.34
Operating Reserve	0961	180,410.60
Unreserved Fund Balance Reappropriated	0970	205,724.74

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	696,328.26
Total Estimated Revenues to Fund Adopted Budget	0004	902,053.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	136,194.38
Operating Reserve	0961	45,500.00
Unreserved Fund Balance Reappropriated	0970	90,694.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	39,305.62
District Mills	999	0.61
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,921.74

Budget Uses

Expenditure Budget	0002	3,921.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,921.74
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,921.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	48,761.48

Budget Uses

Expenditure Budget	0002	48,761.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	48,761.48
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	48,761.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

0478 Polson H S

Submit ID: 0478-08823447

50 Debt Service Fund

0478

Taxable Value		63,964,161.00
Adopted Budget	0001	1,324,145.00

Budget Uses

Expenditure Budget	0002	1,324,145.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	50,626.92
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	50,626.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,273,518.08
Jurisdiction Mills	999	19.91
Total Estimated Revenues to Fund Adopted Budget	0004	1,324,145.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	07/27/2023	06/30/2043	9,000,000.00	8,410,000.00	285,000.00	434,750.00	850.00
High School Bond	06/20/2024	06/30/2044	7,395,000.00	7,180,000.00	215,000.00	387,695.00	850.00
Total Bond Requirements							1,324,145.00
Total Debt Service Requirements						0002	1,324,145.00

Budget Report
FY 2025

24 Lake

0478 Polson H S

Submit ID: 0478-08823447

61 Building Reserve Fund

Adopted Budget		0001	473,114.21

Budget Uses

Expenditure Budget		0002	473,114.21
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	399,484.21
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	399,484.21
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,785.11
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	57,844.89	
District Tax Levy		1110	57,844.89
District Mills		999	0.90
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.90
Total Estimated Revenues to Fund Adopted Budget		0004	473,114.21

Budget Report
FY 2025

43 Roosevelt

0775 Poplar Elem

Submit ID: 0775-11165276

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 623	N/A	5,052,383

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Judy Linthicum

(Signature) (Date)

Chairperson, School Trustees: LaRae Crowley

(Signature) (Date)

County Superintendent: Laurie Evans

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

43 Roosevelt

0775 Poplar Elem

Submit ID: 0775-11165276

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,406,015.08	407,586.20	10%	9.25%	0.00	4,289,568.44	116,446.64	23.10
10 Transportation	480,700.00	96,140.00	20%	20.00%	103,153.32	62,700.00	314,846.68	62.32
11 Bus Depreciation Reserve	1,146,755.99	0.00	N/A	0.00%	1,100,357.99	0.00	46,398.00	9.18
13 Tuition	126.21		N/A		126.21	0.00	0.00	0.00
14 Retirement	1,350,000.00	270,000.00	20%	20.00%	228,536.27	1,121,463.73		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	30,608.17	0.00	N/A	0.00%	26,544.31	4,063.86	0.00	0.00
29 Flexibility	513,512.88	0.00	N/A	0.00%	513,512.88	0.00	0.00	0.00
61 Building Reserve	528,197.50	0.00	N/A	0.00%	441,697.50	50,000.00	36,500.00	7.22
Total of All Funds	8,455,915.83	773,726.20			2,413,928.48	5,527,796.03	514,191.32	101.82

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

43 Roosevelt

0775 Poplar Elem

Submit ID: 0775-11165276

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	POPLAR K-6	477 *
M1	POPLAR 7-8	146 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,950,182.02
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	275,842.30
D.	At Risk Student	(I-D)	72,090.56
E.	Indian Education For All	(I-E)	15,344.49
F.	American Indian Achievement Gap	(I-F)	137,940.00
G.	Data For Achievement	(I-G)	14,690.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	285,606.25
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	66,462.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	650
B.	BASE Budget Limit	(II-B)	4,458,496.27
C.	Maximum Budget Limit	(II-C)	5,521,796.84
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	4,458,496.27

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,406,015.08
H.	Maximum Budget Limit	(II-H)	5,449,943.49
I.	Highest Budget Without a Vote	(II-I)	4,406,015.08
J.	Highest Budget	(II-J)	5,449,943.49
K.	Highest Voted Amount	(II-K)	1,043,928.41
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,406,015.08

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		407,586.20
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		407,586.20

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,406,015.08
1.	BASE Budget Limit	(V-A1)	4,406,015.08	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,950,182.02
1.	Direct State Aid Paid By State	(V-B1)	1,950,182.02	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		275,842.30
D.	At Risk Student	(V-D)		72,090.56
E.	Indian Education For All	(V-E)		15,344.49
F.	American Indian Achievement Gap	(V-F)		137,940.00
G.	Data For Achievement	(V-G)		14,690.34
H.	Special Education Allowable Cost Payment	(V-H)		285,606.25
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,600.28
1.	Actual Non-Levy Revenue	(V-J1)	2,600.28	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,651,718.84
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,535,272.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	116,446.64	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,406,015.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.10
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.10

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	4,406,015.08

Budget Uses

Expenditure Budget	0002	4,406,015.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,950,182.02
Quality Educator	3111	275,842.30
At Risk Student	3112	72,090.56
Indian Education For All	3113	15,344.49
American Indian Achievement Gap	3114	137,940.00
State Special Education Allowable Cost Payment to Districts	3115	285,606.25
Data For Achievement	3116	14,690.34
State - Guaranteed Tax Base Aid	3120	1,535,272.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	484.39
Interest Earnings	1510	2,115.89
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	116,446.64		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	116,446.64
Total Estimated Revenues to Fund Adopted Budget			0004	4,406,015.08
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	480,700.00

Budget Uses

Expenditure Budget	0002	480,700.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	57,000.00
Contingency	0006	5,700.00
Over-Schedule	0011	418,000.00
Fund Balance for Budget	TFS48	199,293.32
Operating Reserve	0961	96,140.00
Unreserved Fund Balance Reappropriated	0970	103,153.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	31,350.00
State - On-Schedule Transportation Reimbursement	3210	31,350.00
District Tax Levy	1110	314,846.68
District Mills	999	62.32
Total Estimated Revenues to Fund Adopted Budget	0004	480,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	1,146,755.99

Budget Uses

Expenditure Budget	0002	1,146,755.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,100,357.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,100,357.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	46,398.00
District Mills	999	9.18
Total Estimated Revenues to Fund Adopted Budget	0004	1,146,755.99

Budget Report
FY 2025

43 Roosevelt

0775 Poplar Elem

Submit ID: 0775-11165276

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 INTERNATIONAL 12615	2022	96,695.00	48,678.00	19,339.00	19,339.00
2019 INTERNATIONAL	2018	91,695.00	46,678.00	18,339.00	18,339.00
'17 International	2016	87,200.00	122,080.00	17,440.00	8,720.00
2012 BLUE BIRD	2016	84,000.00	126,000.00	N/A	NA
2015 Bluebird	2015	86,000.00	129,000.00	N/A	NA
2016 ICRP	2015	65,950.00	98,925.00	N/A	NA
2011 Blue Bird Bus	2011	79,900.00	119,850.00	N/A	NA
2006 Blue Bird 234762	2006	48,500.00	72,750.00	N/A	NA
2004 INTERNATIONAL BUS 965408	2004	54,953.00	82,429.50	N/A	NA
2004 INTERNATIONALBUS 969673	2004	51,600.00	77,400.00	N/A	NA
2002 CHEVY BLUE BIRD # 17 505822	2002	60,694.00	91,041.00	N/A	NA
2002 CHEVY BLUE BIRD #16 511314	2002	55,116.00	82,674.00	N/A	NA
2 WAY RADIO	2000	2,194.80	3,292.20	N/A	NA
CHEV SN05921 #15	2000	50,853.00	76,279.50	N/A	NA
1999 MCI SN51318 #10	1999	360,515.00	540,772.50	N/A	NA
2-WAY RADIOS	1995	2,107.00	3,160.50	N/A	NA
2-WAY RADIOS	1990	3,688.00	5,532.00	N/A	NA
Total					46,398.00

13 Tuition Fund

Adopted Budget	0001	126.21

Budget Uses

Expenditure Budget	0002	126.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	126.21
Unreserved Fund Balance Reappropriated	0970	126.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	126.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

43 Roosevelt

0775 Poplar Elem

Submit ID: 0775-11165276

14 Retirement Fund

Adopted Budget	0001	1,350,000.00

Budget Uses

Expenditure Budget	0002	1,350,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	498,536.27
Operating Reserve	0961	270,000.00
Unreserved Fund Balance Reappropriated	0970	228,536.27

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,121,463.73
Total Estimated Revenues to Fund Adopted Budget	0004	1,350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	30,608.17

Budget Uses

Expenditure Budget	0002	30,608.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	26,544.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,544.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,063.86
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	30,608.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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0775 Poplar Elem

Submit ID: 0775-11165276

29 Flexibility Fund

Adopted Budget	0001	513,512.88

Budget Uses

Expenditure Budget	0002	513,512.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	513,512.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	513,512.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	513,512.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

43 Roosevelt

0775 Poplar Elem

Submit ID: 0775-11165276

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	528,197.50

Budget Uses

Expenditure Budget		0002	528,197.50
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	441,697.50
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	441,697.50
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	50,000.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	36,500.00	
District Tax Levy		1110	36,500.00
District Mills		999	7.22
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	7.22
Total Estimated Revenues to Fund Adopted Budget		0004	528,197.50

Budget Report
FY 2025

43 Roosevelt

0776 Poplar H S

Submit ID: 0776-41842872

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	275	5,052,383

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Judy Linthicum

(Signature) (Date)

Chairperson, School Trustees: LaRae Crowley

(Signature) (Date)

County Superintendent: Laurie Evans

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

43 Roosevelt

0776 Poplar H S

Submit ID: 0776-41842872

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,444,374.97	184,740.10	10%	7.56%	0.00	2,378,475.06	65,899.91	13.09
10 Transportation	195,200.00	39,040.00	20%	20.00%	87,745.49	35,200.00	72,254.51	14.30
11 Bus Depreciation Reserve	656,396.94	0.00	N/A	0.00%	576,660.94	0.00	79,736.00	15.78
13 Tuition	39,489.32		N/A		39,489.32	0.00	0.00	0.00
14 Retirement	750,000.00	150,000.00	20%	20.00%	44,788.42	705,211.58		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	15,093.08	0.00	N/A	0.00%	12,838.53	2,254.55	0.00	0.00
29 Flexibility	370,722.15	0.00	N/A	0.00%	370,722.15	0.00	0.00	0.00
61 Building Reserve	281,226.57	0.00	N/A	0.00%	235,536.57	31,690.00	14,000.00	2.77
Total of All Funds	4,752,503.03	373,780.10			1,367,781.42	3,152,831.19	231,890.42	45.94

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

43 Roosevelt

0776 Poplar H S

Submit ID: 0776-41842872

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POPLAR HS 9-12 275

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,142,341.80
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	87,784.70
D.	At Risk Student	(I-D)	27,820.96
E.	Indian Education For All	(I-E)	6,773.25
F.	American Indian Achievement Gap	(I-F)	65,098.00
G.	Data For Achievement	(I-G)	6,484.50
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	147,109.97
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	67,665.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	279
B.	BASE Budget Limit	(II-B)	2,384,702.72
C.	Maximum Budget Limit	(II-C)	2,959,804.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,384,702.72

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,444,374.97
H.	Maximum Budget Limit	(II-H)	3,043,755.85
I.	Highest Budget Without a Vote	(II-I)	2,444,374.97
J.	Highest Budget	(II-J)	3,043,755.85
K.	Highest Voted Amount	(II-K)	599,380.88
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,444,374.97

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		184,740.10
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		184,740.10

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,444,374.97
1.	BASE Budget Limit	(V-A1)	2,444,374.97	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,142,341.80
1.	Direct State Aid Paid By State	(V-B1)	1,142,341.80	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		87,784.70
D.	At Risk Student	(V-D)		27,820.96
E.	Indian Education For All	(V-E)		6,773.25
F.	American Indian Achievement Gap	(V-F)		65,098.00
G.	Data For Achievement	(V-G)		6,484.50
H.	Special Education Allowable Cost Payment	(V-H)		147,109.97
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,327.03
1.	Actual Non-Levy Revenue	(V-J1)	9,327.03	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		951,634.76
1.	State - Guaranteed Tax Base Aid	(V-L1)	885,734.85	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	65,899.91	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,444,374.97

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.09
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		13.09

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,444,374.97

Budget Uses

Expenditure Budget	0002	2,444,374.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,142,341.80
Quality Educator	3111	87,784.70
At Risk Student	3112	27,820.96
Indian Education For All	3113	6,773.25
American Indian Achievement Gap	3114	65,098.00
State Special Education Allowable Cost Payment to Districts	3115	147,109.97
Data For Achievement	3116	6,484.50
State - Guaranteed Tax Base Aid	3120	885,734.85

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	254.93
Interest Earnings	1510	9,072.10
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	65,899.91		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	65,899.91
Total Estimated Revenues to Fund Adopted Budget			0004	2,444,374.97
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	195,200.00

Budget Uses

Expenditure Budget	0002	195,200.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	32,000.00
Contingency	0006	3,200.00
Over-Schedule	0011	160,000.00
Fund Balance for Budget	TFS48	126,785.49
Operating Reserve	0961	39,040.00
Unreserved Fund Balance Reappropriated	0970	87,745.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,600.00
State - On-Schedule Transportation Reimbursement	3210	17,600.00
District Tax Levy	1110	72,254.51
District Mills	999	14.30
Total Estimated Revenues to Fund Adopted Budget	0004	195,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	656,396.94

Budget Uses

Expenditure Budget	0002	656,396.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	576,660.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	576,660.94
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	79,736.00
District Mills	999	15.78
Total Estimated Revenues to Fund Adopted Budget	0004	656,396.94

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Blue Bird Bus	2023	105,350.00	10,535.00	21,070.00	21,070.00
BUS BLUE BIRD	2023	105,350.00	10,535.00	21,070.00	21,070.00
2018 All American	2017	191,989.00	250,386.80	38,397.80	37,596.00
2008 MCI	2008	405,602.00	608,403.00	N/A	NA
Total					79,736.00

Budget Report
FY 2025

43 Roosevelt

0776 Poplar H S

Submit ID: 0776-41842872

13 Tuition Fund

Adopted Budget	0001	39,489.32

Budget Uses

Expenditure Budget	0002	39,489.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,489.32
Unreserved Fund Balance Reappropriated	0970	39,489.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	39,489.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

43 Roosevelt

0776 Poplar H S

Submit ID: 0776-41842872

14 Retirement Fund

Adopted Budget	0001	750,000.00

Budget Uses

Expenditure Budget	0002	750,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	194,788.42
Operating Reserve	0961	150,000.00
Unreserved Fund Balance Reappropriated	0970	44,788.42

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	705,211.58
Total Estimated Revenues to Fund Adopted Budget	0004	750,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	15,093.08

Budget Uses

Expenditure Budget	0002	15,093.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,838.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,838.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,254.55
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,093.08
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0776-41842872

29 Flexibility Fund

Adopted Budget	0001	370,722.15

Budget Uses

Expenditure Budget	0002	370,722.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	370,722.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	370,722.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	370,722.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0776 Poplar H S

Submit ID: 0776-41842872

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0776 Poplar H S

Submit ID: 0776-41842872

61 Building Reserve Fund

Adopted Budget		0001	281,226.57

Budget Uses

Expenditure Budget		0002	281,226.57
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	235,536.57
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	235,536.57
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	31,690.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	14,000.00	
District Tax Levy		1110	14,000.00
District Mills		999	2.77
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.77
Total Estimated Revenues to Fund Adopted Budget		0004	281,226.57

Budget Report
FY 2025

32 Missoula

0589 Potomac Elem

Submit ID: 0589-97361141

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	97	N/A	3,343,530

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tina Vezina

(Signature) (Date)

Chairperson, School Trustees: Courtney Hathaway

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

32 Missoula

0589 Potomac Elem

Submit ID: 0589-97361141

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	832,339.14	112,728.20	10%	13.54%	0.00	693,288.16	139,050.98	41.61
10 Transportation	177,883.53	35,576.71	20%	20.00%	8,140.79	31,960.50	137,782.24	41.21
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	116,674.31		N/A		0.00	0.00	116,674.31	34.90
14 Retirement	144,317.63	28,863.53	20%	20.00%	41,561.38	102,756.25		
17 Adult Education	1,318.42	0.00	35%	0.00%	1,318.42	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,162.44	0.00	N/A	0.00%	5,449.47	712.97	0.00	0.00
29 Flexibility	21,909.68	0.00	N/A	0.00%	3,941.85	17,967.83	0.00	0.00
61 Building Reserve	185,038.60	0.00	N/A	0.00%	159,368.60	16,614.55	9,055.45	2.71
Total of All Funds	1,485,643.75	177,168.44			219,780.51	863,300.26	402,562.98	120.43

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

32 Missoula

0589 Potomac Elem

Submit ID: 0589-97361141

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	POTOMAC K-6	82
M1	POTOMAC 7-8	15

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	364,069.56
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	36,730.00
D.	At Risk Student	(I-D)	4,094.74
E.	Indian Education For All	(I-E)	2,389.11
F.	American Indian Achievement Gap	(I-F)	2,420.00
G.	Data For Achievement	(I-G)	2,287.26
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	51,034.72
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,135.18
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	9,227.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	97
B.	BASE Budget Limit	(II-B)	730,078.99
C.	Maximum Budget Limit	(II-C)	910,059.40
D.	Over-BASE Levy As Submitted on Budget	(II-D)	59,336.71
E.	Adopted Budget	(II-E)	789,415.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	773,002.43
H.	Maximum Budget Limit	(II-H)	969,599.03
I.	Highest Budget Without a Vote	(II-I)	832,339.14
J.	Highest Budget	(II-J)	969,599.03
K.	Highest Voted Amount	(II-K)	137,259.89
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	832,339.14

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		83,233.91
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		29,494.29
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	29,494.29	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		112,728.20

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		832,339.14
1.	BASE Budget Limit	(V-A1)	773,002.43	
2.	Over-BASE Budget	(V-A2)	59,336.71	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		364,069.56
1.	Direct State Aid Paid By State	(V-B1)	364,069.56	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		36,730.00
D.	At Risk Student	(V-D)		4,094.74
E.	Indian Education For All	(V-E)		2,389.11
F.	American Indian Achievement Gap	(V-F)		2,420.00
G.	Data For Achievement	(V-G)		2,287.26
H.	Special Education Allowable Cost Payment	(V-H)		51,034.72
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,106.55
1.	Actual Non-Levy Revenue	(V-J1)	10,106.55	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		299,870.49
1.	State - Guaranteed Tax Base Aid	(V-L1)	220,156.22	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	79,714.27	
M.	**Subtotal of BASE Budget Revenue	(V-M)		773,002.43

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		59,336.71
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		59,336.71

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.86
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		17.75
1.	District Property Tax Levy Mills	(V-U1)	17.75	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		41.61

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

32 Missoula

0589 Potomac Elem

Submit ID: 0589-97361141

01 General Fund

Adopted Budget	0001	832,339.14

Budget Uses

Expenditure Budget	0002	832,339.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	364,069.56
Quality Educator	3111	36,730.00
At Risk Student	3112	4,094.74
Indian Education For All	3113	2,389.11
American Indian Achievement Gap	3114	2,420.00
State Special Education Allowable Cost Payment to Districts	3115	51,034.72
Data For Achievement	3116	2,287.26
State - Guaranteed Tax Base Aid	3120	220,156.22

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,106.55
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	79,714.27		
Over-BASE Levy	1110(c)	59,336.71		
District Tax Levy			1110	139,050.98
Total Estimated Revenues to Fund Adopted Budget			0004	832,339.14
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	177,883.53

Budget Uses

Expenditure Budget	0002	177,883.53
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	29,055.00
Contingency	0006	2,905.50
Over-Schedule	0011	145,923.03
Fund Balance for Budget	TFS48	43,717.50
Operating Reserve	0961	35,576.71
Unreserved Fund Balance Reappropriated	0970	8,140.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,980.25
State - On-Schedule Transportation Reimbursement	3210	15,980.25
District Tax Levy	1110	137,782.24
District Mills	999	41.21
Total Estimated Revenues to Fund Adopted Budget	0004	177,883.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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32 Missoula

0589 Potomac Elem

Submit ID: 0589-97361141

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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32 Missoula

0589 Potomac Elem

Submit ID: 0589-97361141

13 Tuition Fund

Adopted Budget	0001	116,674.31

Budget Uses

Expenditure Budget	0002	116,674.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	116,674.31
District Mills	999	34.90
Total Estimated Revenues to Fund Adopted Budget	0004	116,674.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0589 Potomac Elem

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14 Retirement Fund

Adopted Budget	0001	144,317.63

Budget Uses

Expenditure Budget	0002	144,317.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	70,424.91
Operating Reserve	0961	28,863.53
Unreserved Fund Balance Reappropriated	0970	41,561.38

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	102,756.25
Total Estimated Revenues to Fund Adopted Budget	0004	144,317.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	1,318.42

Budget Uses

Expenditure Budget	0002	1,318.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,318.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,318.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,318.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,162.44

Budget Uses

Expenditure Budget	0002	6,162.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,449.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,449.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	712.97
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,162.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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32 Missoula

0589 Potomac Elem

Submit ID: 0589-97361141

29 Flexibility Fund

Adopted Budget	0001	21,909.68

Budget Uses

Expenditure Budget	0002	21,909.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,941.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,941.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	16,047.00
State - Advanced Opportunity Aid	3770	1,920.83
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,909.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0589 Potomac Elem

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0589 Potomac Elem

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61 Building Reserve Fund

Adopted Budget		0001	185,038.60

Budget Uses

Expenditure Budget		0002	185,038.60
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	159,368.60
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	159,368.60
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,614.55
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	9,055.45	
District Tax Levy		1110	9,055.45
District Mills		999	2.71
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.71
Total Estimated Revenues to Fund Adopted Budget		0004	185,038.60

Budget Report
FY 2025

38 Powder River

Submit ID: 0706-77554917

0706 Powder River Co Dist H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	75	10,420,406

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 38 Powder River	N/A	75	10,322,498
Non-located - 06 Carter	N/A	0	97,908

The final budget is approved as set forth in this document.

Certification

District Clerk: Dixie Mitchell

(Signature) (Date)

Chairperson, School Trustees: Amanda Zimmer

(Signature) (Date)

County Superintendent: Molly Lloyd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

38 Powder River

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0706 Powder River Co Dist H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,302,448.01	130,622.69	10%	10.03%	30,405.46	757,801.65	514,240.90	49.34
10 Transportation	349,450.07	69,890.01	20%	20.00%	67,486.57	281,963.50	0.00	0.00
11 Bus Depreciation Reserve	441,187.49	0.00	N/A	0.00%	441,187.49	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	157,000.00	31,400.00	20%	20.00%	29,886.35	127,113.65		
17 Adult Education	8,262.57	0.00	35%	0.00%	8,262.57	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	153,394.88	0.00	N/A	0.00%	152,598.02	796.86	0.00	0.00
29 Flexibility	247,768.47	0.00	N/A	0.00%	162,422.87	85,345.60	0.00	0.00
61 Building Reserve	1,212,880.86	0.00	N/A	0.00%	1,212,880.86	0.00	0.00	0.00
Total of All Funds	3,872,392.35	231,912.70			2,105,130.19	1,253,021.26	514,240.90	49.34

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POWDER RIVER CO HS 9-12 75 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	428,236.95
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	37,538.06
D.	At Risk Student	(I-D)	2,681.36
E.	Indian Education For All	(I-E)	1,847.25
F.	American Indian Achievement Gap	(I-F)	726.00
G.	Data For Achievement	(I-G)	1,768.50
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	36,820.88
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,546.98
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	15,780.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	78
B.	BASE Budget Limit	(II-B)	826,762.84
C.	Maximum Budget Limit	(II-C)	1,027,686.05
D.	Over-BASE Levy As Submitted on Budget	(II-D)	416,726.62
E.	Adopted Budget	(II-E)	1,297,155.50

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	863,948.79
H.	Maximum Budget Limit	(II-H)	1,079,774.41
I.	Highest Budget Without a Vote	(II-I)	1,302,448.01
J.	Highest Budget	(II-J)	1,302,448.01
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,302,448.01

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		130,244.80
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		377.89
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	377.89	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		30,405.46
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	30,405.46	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		161,028.15

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,302,448.01
1.	BASE Budget Limit	(V-A1)	863,948.79	
2.	Over-BASE Budget	(V-A2)	438,499.22	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		428,236.95
1.	Direct State Aid Paid By State	(V-B1)	428,236.95	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		37,538.06
D.	At Risk Student	(V-D)		2,681.36
E.	Indian Education For All	(V-E)		1,847.25
F.	American Indian Achievement Gap	(V-F)		726.00
G.	Data For Achievement	(V-G)		1,768.50
H.	Special Education Allowable Cost Payment	(V-H)		36,820.88
I.	Remaining Fund Balance Available	(V-I)		30,405.46
J.	Non-Levy Revenue and Funding Sources	(V-J)		78,867.05
1.	Actual Non-Levy Revenue	(V-J1)	5,284.52	
2.	Anticipated Non-Levy Revenue	(V-J2)	73,582.53	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		245,057.28
1.	State - Guaranteed Tax Base Aid	(V-L1)	147,543.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	97,514.28	
M.	**Subtotal of BASE Budget Revenue	(V-M)		863,948.79

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		21,772.60
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	21,772.60	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		416,726.62
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		438,499.22

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		9.35
U.	Over-BASE Mills	(V-U)		39.99
1.	District Property Tax Levy Mills	(V-U1)	39.99	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

38 Powder River

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01 General Fund

Adopted Budget	0001	1,302,448.01

Budget Uses

Expenditure Budget	0002	1,302,448.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	30,405.46
Direct State Aid	3110	428,236.95
Quality Educator	3111	37,538.06
At Risk Student	3112	2,681.36
Indian Education For All	3113	1,847.25
American Indian Achievement Gap	3114	726.00
State Special Education Allowable Cost Payment to Districts	3115	36,820.88
Data For Achievement	3116	1,768.50
State - Guaranteed Tax Base Aid	3120	147,543.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,915.52
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	369.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	73,582.53
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	21,772.60
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	97,514.28	
Over-BASE Levy	1110(c)	416,726.62	
District Tax Levy		1110	514,240.90
Total Estimated Revenues to Fund Adopted Budget		0004	1,302,448.01
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	349,450.07

Budget Uses

Expenditure Budget	0002	349,450.07
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	183,703.17
Contingency	0006	18,370.32
Over-Schedule	0011	147,376.58
Fund Balance for Budget	TFS48	137,376.58
Operating Reserve	0961	69,890.01
Unreserved Fund Balance Reappropriated	0970	67,486.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	80,000.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	100,926.75
State - On-Schedule Transportation Reimbursement	3210	101,036.75
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	349,450.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	441,187.49

Budget Uses

Expenditure Budget	0002	441,187.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	441,187.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	441,187.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	441,187.49

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
10 Kenwood VHF Bus Radios TK-7302HVK	2013	4,170.00	4,178.34	834.00	0.00
Elementary Base Station Radio	2013	1,022.00	1,225.20	204.40	0.00
High School Base Radio	2013	769.00	917.40	153.80	0.00
dvr camera system	2010	1,690.00	2,535.00	N/A	NA
radio 5	2010	450.00	675.00	N/A	NA
radio 6	2010	450.00	675.00	N/A	NA
1999 Prevost H-341 Coach	2007	130,000.00	194,100.00	26,000.00	0.00
TMC-MCI BUS	1997	130,822.00	196,233.00	N/A	NA
1996 BLUE BIRD	1995	72,192.00	108,288.00	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	157,000.00

Budget Uses

Expenditure Budget	0002	157,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	61,286.35
Operating Reserve	0961	31,400.00
Unreserved Fund Balance Reappropriated	0970	29,886.35

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	127,113.65
Total Estimated Revenues to Fund Adopted Budget	0004	157,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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17 Adult Education Fund

Adopted Budget	0001	8,262.57

Budget Uses

Expenditure Budget	0002	8,262.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,262.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,262.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,262.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	153,394.88

Budget Uses

Expenditure Budget	0002	153,394.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	152,598.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	152,598.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	796.86
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	153,394.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	247,768.47

Budget Uses

Expenditure Budget	0002	247,768.47
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	162,422.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	162,422.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	85,345.60
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	247,768.47
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0706 Powder River Co Dist H S

61 Building Reserve Fund

Adopted Budget		0001	1,212,880.86

Budget Uses

Expenditure Budget		0002	1,212,880.86
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	1,212,880.86
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	1,212,880.86
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	1,212,880.86

Budget Report
FY 2025

39 Powell

0713 Powell County H S

Submit ID: 0713-73950723

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	187	25,830,238

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 39 Powell	N/A	185	25,104,176
Non-located - 12 Deer Lodge	N/A	2	726,062

The final budget is approved as set forth in this document.

Certification

District Clerk: Tara O'Leary

(Signature) (Date)

Chairperson, School Trustees: John "Scott" Perkins

(Signature) (Date)

County Superintendent: Kerry Glisson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
39 Powell
0713 Powell County H S

Submit ID: 0713-73950723

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,435,563.26	0.00	10%	0.00%	0.00	1,303,779.37	1,131,783.89	43.82
10 Transportation	162,300.00	28,317.44	20%	17.45%	0.00	33,614.79	128,685.21	4.98
11 Bus Depreciation Reserve	408,308.48	0.00	N/A	0.00%	365,599.33	12,909.15	29,800.00	1.15
13 Tuition	42,000.00		N/A		3,900.37	372.43	37,727.20	1.46
14 Retirement	377,538.00	75,507.60	20%	20.00%	615.50	376,922.50		
17 Adult Education	40,000.00	0.00	35%	0.00%	2,079.14	0.00	37,920.86	1.47
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	101,125.15	0.00	N/A	0.00%	25,926.00	2,220.15	72,979.00	2.83
29 Flexibility	287.62	0.00	N/A	0.00%	277.23	10.39	0.00	0.00
61 Building Reserve	61,269.81	0.00	N/A	0.00%	24,401.94	14,217.87	22,650.00	0.88
Total of All Funds	3,628,392.32	103,825.04			422,799.51	1,744,046.65	1,461,546.16	56.59

50 Debt Service Tax Jurisdiction								
0713	420,600.00	0.00	20-9-438	0.00%	0.00	3,558.20	417,041.80	16.15

Budget Report
FY 2025

39 Powell

Submit ID: 0713-73950723

0713 Powell County H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POWELL CO HS 9-12 187 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	829,237.08
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	77,133.00
D.	At Risk Student	(I-D)	4,782.59
E.	Indian Education For All	(I-E)	4,605.81
F.	American Indian Achievement Gap	(I-F)	2,178.00
G.	Data For Achievement	(I-G)	4,409.46
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	34,746.22
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,793.90
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	27,074.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	192
B.	BASE Budget Limit	(II-B)	1,615,057.62
C.	Maximum Budget Limit	(II-C)	2,013,321.01
D.	Over-BASE Levy As Submitted on Budget	(II-D)	801,840.96
E.	Adopted Budget	(II-E)	2,416,898.58

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,629,764.33
H.	Maximum Budget Limit	(II-H)	2,027,511.70
I.	Highest Budget Without a Vote	(II-I)	2,435,563.26
J.	Highest Budget	(II-J)	2,435,563.26
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,435,563.26

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,435,563.26
1.	BASE Budget Limit	(V-A1)	1,629,764.33	
2.	Over-BASE Budget	(V-A2)	805,798.93	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		829,237.08
1.	Direct State Aid Paid By State	(V-B1)	829,237.08	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		77,133.00
D.	At Risk Student	(V-D)		4,782.59
E.	Indian Education For All	(V-E)		4,605.81
F.	American Indian Achievement Gap	(V-F)		2,178.00
G.	Data For Achievement	(V-G)		4,409.46
H.	Special Education Allowable Cost Payment	(V-H)		34,746.22
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,013.33
1.	Actual Non-Levy Revenue	(V-J1)	5,013.33	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		667,658.84
1.	State - Guaranteed Tax Base Aid	(V-L1)	341,673.88	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	325,984.96	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,629,764.33

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		805,798.93
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		805,798.93

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.62
U.	Over-BASE Mills	(V-U)		31.20
1.	District Property Tax Levy Mills	(V-U1)	31.20	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.82

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

39 Powell

0713 Powell County H S

Submit ID: 0713-73950723

01 General Fund

Adopted Budget	0001	2,435,563.26

Budget Uses

Expenditure Budget	0002	2,435,563.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	829,237.08
Quality Educator	3111	77,133.00
At Risk Student	3112	4,782.59
Indian Education For All	3113	4,605.81
American Indian Achievement Gap	3114	2,178.00
State Special Education Allowable Cost Payment to Districts	3115	34,746.22
Data For Achievement	3116	4,409.46
State - Guaranteed Tax Base Aid	3120	341,673.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	69.20
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	4,944.13

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	325,984.96		
Over-BASE Levy	1110(c)	805,798.93		
District Tax Levy			1110	1,131,783.89
Total Estimated Revenues to Fund Adopted Budget			0004	2,435,563.26
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	162,300.00

Budget Uses

Expenditure Budget	0002	162,300.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	28,835.00
Contingency	0006	2,883.50
Over-Schedule	0011	130,581.50
Fund Balance for Budget	TFS48	28,317.44
Operating Reserve	0961	28,317.44
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,831.49
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	64.80
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,859.25
State - On-Schedule Transportation Reimbursement	3210	15,859.25
District Tax Levy	1110	128,685.21
District Mills	999	4.98
Total Estimated Revenues to Fund Adopted Budget	0004	162,300.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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39 Powell

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	408,308.48

Budget Uses

Expenditure Budget	0002	408,308.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	365,599.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	365,599.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	12,890.75
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	18.40
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	29,800.00
District Mills	999	1.15
Total Estimated Revenues to Fund Adopted Budget	0004	408,308.48

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Blue Bird All American	2018	149,000.00	159,000.00	29,800.00	29,800.00
2013 IC Integrated RE C Bus	2012	153,534.00	230,301.00	N/A	NA
BUS E 06 BLUEBIRD	2005	66,250.00	99,375.00	N/A	NA
BUS A 95 THOMAS	1995	43,896.00	65,844.00	N/A	NA
Total					29,800.00

Budget Report
FY 2025

39 Powell

0713 Powell County H S

Submit ID: 0713-73950723

13 Tuition Fund

Adopted Budget	0001	42,000.00

Budget Uses

Expenditure Budget	0002	42,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,900.37
Unreserved Fund Balance Reappropriated	0970	3,900.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	348.33
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	24.10
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	37,727.20
District Mills	999	1.46
Total Estimated Revenues to Fund Adopted Budget	0004	42,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

39 Powell

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14 Retirement Fund

Adopted Budget	0001	377,538.00

Budget Uses

Expenditure Budget	0002	377,538.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	76,123.10
Operating Reserve	0961	75,507.60
Unreserved Fund Balance Reappropriated	0970	615.50

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	376,922.50
Total Estimated Revenues to Fund Adopted Budget	0004	377,538.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	38,000.00
Add To Fund Balance	0003	2,000.00
Fund Balance for Budget	TFS48	2,079.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,079.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	37,920.86
District Mills	999	1.47
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	101,125.15

Budget Uses

Expenditure Budget	0002	101,125.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	25,926.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,926.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	413.02
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	303.93
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,503.20
District Tax Levy	1110	72,979.00
District Mills	999	2.83
Total Estimated Revenues to Fund Adopted Budget	0004	101,125.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	287.62

Budget Uses

Expenditure Budget	0002	287.62
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	277.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	277.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10.39
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	287.62
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

39 Powell

0713 Powell County H S

Submit ID: 0713-73950723

50 Debt Service Fund

0713

Taxable Value		25,830,238.00
Adopted Budget	0001	420,600.00

Budget Uses

Expenditure Budget	0002	416,600.00
Add To Fund Balance	0003	4,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-816.11
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,287.27
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	270.93
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	417,041.80
Jurisdiction Mills	999	16.15
Total Estimated Revenues to Fund Adopted Budget	0004	420,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	02/04/2016	06/30/2031	4,657,000.00	2,180,000.00	315,000.00	99,800.00	600.00
Total Bond Requirements							415,400.00

SIDs

Issue Type	Amount
High School	1,200.00
Total SID Requirements	1,200.00

Total Debt Service Requirements	0002	416,600.00

Budget Report
FY 2025

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Submit ID: 0713-73950723

61 Building Reserve Fund

Adopted Budget		0001	61,269.81

Budget Uses

Expenditure Budget		0002	61,269.81
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	24,401.94
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	24,401.94
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	647.87
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,470.00
State - Payment in Lieu of Taxes - FWP		3302	100.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	22,650.00	
District Tax Levy		1110	22,650.00
District Mills		999	0.88
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.88
Total Estimated Revenues to Fund Adopted Budget		0004	61,269.81

Budget Report
FY 2025

50 Teton

0894 Power Elem

Submit ID: 0894-60504219

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 79	N/A	2,755,204

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Elaine Seymour

(Signature) (Date)

Chairperson, School Trustees: Ben Toeckes

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
50 Teton
0894 Power Elem

Submit ID: 0894-60504219

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	796,877.18	82,842.84	10%	10.40%	304.49	561,939.88	234,632.81	85.17
10 Transportation	100,000.00	17,451.99	20%	17.45%	0.00	49,874.86	50,125.14	18.19
11 Bus Depreciation Reserve	225,430.10	0.00	N/A	0.00%	193,380.10	0.00	32,050.00	11.63
13 Tuition	50,442.64		N/A		50,442.64	0.00	0.00	0.00
14 Retirement	105,000.00	9,500.00	20%	9.05%	9,692.41	95,307.59		
17 Adult Education	7,167.99	0.00	35%	0.00%	7,167.99	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,064.56	0.00	N/A	0.00%	122.74	575.82	6,366.00	2.31
29 Flexibility	54,345.31	0.00	N/A	0.00%	54,345.31	0.00	0.00	0.00
61 Building Reserve	131,275.66	0.00	N/A	0.00%	94,281.66	18,642.63	18,351.37	6.66
Total of All Funds	1,477,603.44	109,794.83			409,737.34	726,340.78	341,525.32	123.96

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

50 Teton

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	POWER K-6	60 *
M1	POWER 7-8	19 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	316,608.53
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	34,000.96
D.	At Risk Student	(I-D)	2,563.73
E.	Indian Education For All	(I-E)	1,945.77
F.	American Indian Achievement Gap	(I-F)	968.00
G.	Data For Achievement	(I-G)	1,862.82
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,641.61
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,546.98
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,273.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	83
B.	BASE Budget Limit	(II-B)	634,805.49
C.	Maximum Budget Limit	(II-C)	783,882.82
D.	Over-BASE Levy As Submitted on Budget	(II-D)	159,219.82
E.	Adopted Budget	(II-E)	794,574.24

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	624,295.53
H.	Maximum Budget Limit	(II-H)	770,920.83
I.	Highest Budget Without a Vote	(II-I)	796,877.18
J.	Highest Budget	(II-J)	796,877.18
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	796,877.18

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		79,687.72
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		3,155.12
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	3,155.12	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		304.49
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	304.49	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		83,147.33

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		796,877.18
	1. BASE Budget Limit	(V-A1)	624,295.53	
	2. Over-BASE Budget	(V-A2)	172,581.65	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		316,608.53
	1. Direct State Aid Paid By State	(V-B1)	316,608.53	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		34,000.96
D.	At Risk Student	(V-D)		2,563.73
E.	Indian Education For All	(V-E)		1,945.77
F.	American Indian Achievement Gap	(V-F)		968.00
G.	Data For Achievement	(V-G)		1,862.82
H.	Special Education Allowable Cost Payment	(V-H)		10,641.61
I.	Remaining Fund Balance Available	(V-I)		304.49
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,957.77
	1. Actual Non-Levy Revenue	(V-J1)	6,957.77	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		248,441.85
	1. State - Guaranteed Tax Base Aid	(V-L1)	186,390.69	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	62,051.16	
M.	**Subtotal of BASE Budget Revenue	(V-M)		624,295.53

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		172,581.65
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		172,581.65

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.53
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		62.64
1.	District Property Tax Levy Mills	(V-U1)	62.64	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		85.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025
50 Teton

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01 General Fund

Adopted Budget	0001	796,877.18

Budget Uses

Expenditure Budget	0002	796,877.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	304.49
Direct State Aid	3110	316,608.53
Quality Educator	3111	34,000.96
At Risk Student	3112	2,563.73
Indian Education For All	3113	1,945.77
American Indian Achievement Gap	3114	968.00
State Special Education Allowable Cost Payment to Districts	3115	10,641.61
Data For Achievement	3116	1,862.82
State - Guaranteed Tax Base Aid	3120	186,390.69

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,610.27
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	347.50
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	62,051.16		
Over-BASE Levy	1110(c)	172,581.65		
District Tax Levy			1110	234,632.81
Total Estimated Revenues to Fund Adopted Budget			0004	796,877.18
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	45,340.78
Contingency	0006	4,534.08
Over-Schedule	0011	50,125.14
Fund Balance for Budget	TFS48	17,451.99
Operating Reserve	0961	17,451.99
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	24,937.43
State - On-Schedule Transportation Reimbursement	3210	24,937.43
District Tax Levy	1110	50,125.14
District Mills	999	18.19
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	225,430.10

Budget Uses

Expenditure Budget	0002	225,430.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	193,380.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	193,380.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	32,050.00
District Mills	999	11.63
Total Estimated Revenues to Fund Adopted Budget	0004	225,430.10

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Activity Bus-2023	2023	105,264.50	18,000.00	21,052.90	10,000.00
15-2015 Blue Bird	2020	65,228.00	36,091.20	13,045.60	10,000.00
09-Mid Bus	2018	17,500.00	15,450.00	3,500.00	3,500.00
17-1-9358	2017	42,750.00	47,534.00	8,550.00	8,550.00
14-1 5117	2014	42,724.50	64,086.75	N/A	NA
Radio 02,98, Base	2013	650.00	975.00	N/A	NA
Activity Bus	2012	79,063.00	118,594.50	N/A	NA
02-02 7490	2003	42,020.00	63,030.00	N/A	NA
DIST #30-03 2774	2003	24,444.50	36,666.75	N/A	NA
Total					32,050.00

Budget Report
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13 Tuition Fund

Adopted Budget	0001	50,442.64

Budget Uses

Expenditure Budget	0002	50,442.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	50,442.64
Unreserved Fund Balance Reappropriated	0970	50,442.64

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,442.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	105,000.00

Budget Uses

Expenditure Budget	0002	105,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,192.41
Operating Reserve	0961	9,500.00
Unreserved Fund Balance Reappropriated	0970	9,692.41

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	95,307.59
Total Estimated Revenues to Fund Adopted Budget	0004	105,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	7,167.99

Budget Uses

Expenditure Budget	0002	7,167.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,167.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,167.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,167.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,064.56

Budget Uses

Expenditure Budget	0002	7,064.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	122.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	122.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	575.82
District Tax Levy	1110	6,366.00
District Mills	999	2.31
Total Estimated Revenues to Fund Adopted Budget	0004	7,064.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	54,345.31

Budget Uses

Expenditure Budget	0002	54,345.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,345.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	54,345.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	54,345.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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61 Building Reserve Fund

Adopted Budget	0001	131,275.66

Budget Uses

Expenditure Budget	0002	131,275.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	94,281.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	94,281.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	18,642.63
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	12,864.00	
Building Reserve Permissive Levy	1110(b)	5,487.37	
District Tax Levy		1110	18,351.37
District Mills		999	6.66
Building Reserve Voted Mills		0134	4.67
Building Reserve Permissive Mills		0135	1.99
Total Estimated Revenues to Fund Adopted Budget		0004	131,275.66

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	64,320.00	5	612	0.00	12,864.00	12,864.00
Total						12,864.00

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0895 Power H S

Submit ID: 0895-37976819

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	38	3,434,820

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Elaine Seymour

(Signature) (Date)

Chairperson, School Trustees: Ben Toeckes

(Signature) (Date)

County Superintendent: Brook Durocher

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
50 Teton
0895 Power H S

Submit ID: 0895-37976819

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	697,691.31	37,911.48	10%	5.43%	0.00	517,657.34	180,033.97	52.42
10 Transportation	80,000.00	16,000.00	20%	20.00%	21,233.31	24,565.22	34,201.47	9.96
11 Bus Depreciation Reserve	217,871.52	0.00	N/A	0.00%	184,821.52	0.00	33,050.00	9.62
13 Tuition	10,027.24		N/A		10,027.24	0.00	0.00	0.00
14 Retirement	88,000.00	17,600.00	20%	20.00%	15,856.07	72,143.93		
17 Adult Education	6,843.20	0.00	35%	0.00%	6,843.20	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,206.17	0.00	N/A	0.00%	2,352.99	519.18	6,334.00	1.84
29 Flexibility	313,445.21	0.00	N/A	0.00%	313,445.21	0.00	0.00	0.00
61 Building Reserve	142,899.54	0.00	N/A	0.00%	109,949.54	15,256.00	17,694.00	5.15
Total of All Funds	1,565,984.19	71,511.48			664,529.08	630,141.67	271,313.44	78.99

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

50 Teton

0895 Power H S

Submit ID: 0895-37976819

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 POWER HS 9-12 38 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	295,147.62
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,012.29
D.	At Risk Student	(I-D)	1,566.21
E.	Indian Education For All	(I-E)	935.94
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	896.04
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,876.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,958.78
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	14,228.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	37
B.	BASE Budget Limit	(II-B)	540,001.62
C.	Maximum Budget Limit	(II-C)	671,212.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	141,463.59
E.	Adopted Budget	(II-E)	681,465.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	562,891.79
H.	Maximum Budget Limit	(II-H)	697,691.31
I.	Highest Budget Without a Vote	(II-I)	697,691.31
J.	Highest Budget	(II-J)	697,691.31
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	697,691.31

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		37,911.48
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		37,911.48

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		697,691.31
1.	BASE Budget Limit	(V-A1)	562,891.79	
2.	Over-BASE Budget	(V-A2)	134,799.52	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		295,147.62
1.	Direct State Aid Paid By State	(V-B1)	295,147.62	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,012.29
D.	At Risk Student	(V-D)		1,566.21
E.	Indian Education For All	(V-E)		935.94
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		896.04
H.	Special Education Allowable Cost Payment	(V-H)		5,876.71
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,597.77
1.	Actual Non-Levy Revenue	(V-J1)	3,597.77	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		232,617.21
1.	State - Guaranteed Tax Base Aid	(V-L1)	187,382.76	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	45,234.45	
M.	**Subtotal of BASE Budget Revenue	(V-M)		562,891.79

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		134,799.52
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		134,799.52

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.17
U.	Over-BASE Mills	(V-U)		39.25
1.	District Property Tax Levy Mills	(V-U1)	39.25	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		52.42

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

50 Teton

0895 Power H S

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01 General Fund

Adopted Budget	0001	697,691.31

Budget Uses

Expenditure Budget	0002	697,691.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	295,147.62
Quality Educator	3111	22,012.29
At Risk Student	3112	1,566.21
Indian Education For All	3113	935.94
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	5,876.71
Data For Achievement	3116	896.04
State - Guaranteed Tax Base Aid	3120	187,382.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,357.77
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	50.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	190.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	45,234.45		
Over-BASE Levy	1110(c)	134,799.52		
District Tax Levy			1110	180,033.97
Total Estimated Revenues to Fund Adopted Budget			0004	697,691.31
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	22,332.02
Contingency	0006	2,233.20
Over-Schedule	0011	55,434.78
Fund Balance for Budget	TFS48	37,233.31
Operating Reserve	0961	16,000.00
Unreserved Fund Balance Reappropriated	0970	21,233.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,282.61
State - On-Schedule Transportation Reimbursement	3210	12,282.61
District Tax Levy	1110	34,201.47
District Mills	999	9.96
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	217,871.52

Budget Uses

Expenditure Budget	0002	217,871.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	184,821.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	184,821.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	33,050.00
District Mills	999	9.62
Total Estimated Revenues to Fund Adopted Budget	0004	217,871.52

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Activity Bus-2023	2023	105,264.50	15,500.00	21,052.90	21,000.00
09-Mid Bus	2018	17,500.00	11,400.00	3,500.00	3,500.00
17-1 9358	2017	42,750.00	41,450.00	8,550.00	8,550.00
14-1 5117	2014	42,724.50	64,086.75	N/A	NA
Radio 02,98, Base	2013	650.00	975.00	N/A	NA
Activity Bus	2012	79,062.00	118,593.00	N/A	NA
DIST #30-03 2774	2003	24,444.50	36,666.75	N/A	NA
Total					33,050.00

Budget Report
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50 Teton
0895 Power H S

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13 Tuition Fund

Adopted Budget	0001	10,027.24

Budget Uses

Expenditure Budget	0002	10,027.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,027.24
Unreserved Fund Balance Reappropriated	0970	10,027.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,027.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

50 Teton

0895 Power H S

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14 Retirement Fund

Adopted Budget	0001	88,000.00

Budget Uses

Expenditure Budget	0002	88,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,456.07
Operating Reserve	0961	17,600.00
Unreserved Fund Balance Reappropriated	0970	15,856.07

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	72,143.93
Total Estimated Revenues to Fund Adopted Budget	0004	88,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,843.20

Budget Uses

Expenditure Budget	0002	6,843.20
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,843.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,843.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,843.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,206.17

Budget Uses

Expenditure Budget	0002	9,206.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,352.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,352.99
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	519.18
District Tax Levy	1110	6,334.00
District Mills	999	1.84
Total Estimated Revenues to Fund Adopted Budget	0004	9,206.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	313,445.21

Budget Uses

Expenditure Budget	0002	313,445.21
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	313,445.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	313,445.21

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	313,445.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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61 Building Reserve Fund

Adopted Budget		0001	142,899.54

Budget Uses

Expenditure Budget		0002	142,899.54
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	109,949.54
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	109,949.54
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,256.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	13,880.00	
Building Reserve Permissive Levy	1110(b)	3,814.00	
District Tax Levy		1110	17,694.00
District Mills		999	5.15
Building Reserve Voted Mills		0134	4.04
Building Reserve Permissive Mills		0135	1.11
Total Estimated Revenues to Fund Adopted Budget		0004	142,899.54

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/07/2024	69,400.00	5	612	0.00	13,880.00	13,880.00
Total						13,880.00

Budget Report
FY 2025

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-15629190

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	79	N/A	1,387,007

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Claura Whiteman

(Signature) (Date)

Chairperson, School Trustees: Carlson Goes Ahead

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-15629190

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	677,523.50	68,228.49	10%	10.07%	5,365.88	638,984.13	33,173.49	23.91
10 Transportation	139,638.00	27,927.60	20%	20.00%	18,505.93	13,092.20	108,039.87	77.89
11 Bus Depreciation Reserve	139,074.93	0.00	N/A	0.00%	103,750.33	0.00	35,324.60	25.47
13 Tuition	34,370.00		N/A		0.00	0.00	34,370.00	24.78
14 Retirement	170,000.00	34,000.00	20%	20.00%	30,152.08	139,847.92		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,317.29	0.00	N/A	0.00%	6,692.38	624.91	0.00	0.00
29 Flexibility	1,124.09	0.00	N/A	0.00%	1,124.09	0.00	0.00	0.00
61 Building Reserve	81,490.46	0.00	N/A	0.00%	58,020.46	16,770.00	6,700.00	4.83
Total of All Funds	1,250,538.27	130,156.09			223,611.15	809,319.16	217,607.96	156.88

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-15629190

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	PRYOR K-6	50
M1	PRYOR 7-8	29

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	324,507.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	37,684.98
D.	At Risk Student	(I-D)	18,592.03
E.	Indian Education For All	(I-E)	1,945.77
F.	American Indian Achievement Gap	(I-F)	17,424.00
G.	Data For Achievement	(I-G)	1,862.82
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,547.57
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,182.26
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	9,386.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	77
B.	BASE Budget Limit	(II-B)	652,062.11
C.	Maximum Budget Limit	(II-C)	805,409.33
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	652,062.11

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	677,523.50
H.	Maximum Budget Limit	(II-H)	828,572.54
I.	Highest Budget Without a Vote	(II-I)	677,523.50
J.	Highest Budget	(II-J)	828,572.54
K.	Highest Voted Amount	(II-K)	151,049.04
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	677,523.50

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		67,752.35
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		476.14
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	476.14	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,365.88
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	5,365.88	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		73,594.37

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		677,523.50
1.	BASE Budget Limit	(V-A1)	677,523.50	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		324,507.70
1.	Direct State Aid Paid By State	(V-B1)	324,507.70	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		37,684.98
D.	At Risk Student	(V-D)		18,592.03
E.	Indian Education For All	(V-E)		1,945.77
F.	American Indian Achievement Gap	(V-F)		17,424.00
G.	Data For Achievement	(V-G)		1,862.82
H.	Special Education Allowable Cost Payment	(V-H)		12,547.57
I.	Remaining Fund Balance Available	(V-I)		5,365.88
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		257,592.75
1.	State - Guaranteed Tax Base Aid	(V-L1)	224,419.26	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	33,173.49	
M.	**Subtotal of BASE Budget Revenue	(V-M)		677,523.50

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.91
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.91

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-15629190

01 General Fund

Adopted Budget	0001	677,523.50

Budget Uses

Expenditure Budget	0002	677,523.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,365.88
Direct State Aid	3110	324,507.70
Quality Educator	3111	37,684.98
At Risk Student	3112	18,592.03
Indian Education For All	3113	1,945.77
American Indian Achievement Gap	3114	17,424.00
State Special Education Allowable Cost Payment to Districts	3115	12,547.57
Data For Achievement	3116	1,862.82
State - Guaranteed Tax Base Aid	3120	224,419.26

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	33,173.49		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	33,173.49
Total Estimated Revenues to Fund Adopted Budget			0004	677,523.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	139,638.00

Budget Uses

Expenditure Budget	0002	139,638.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,902.00
Contingency	0006	1,190.20
Over-Schedule	0011	126,545.80
Fund Balance for Budget	TFS48	46,433.53
Operating Reserve	0961	27,927.60
Unreserved Fund Balance Reappropriated	0970	18,505.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,546.10
State - On-Schedule Transportation Reimbursement	3210	6,546.10
District Tax Levy	1110	108,039.87
District Mills	999	77.89
Total Estimated Revenues to Fund Adopted Budget	0004	139,638.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-15629190

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	139,074.93

Budget Uses

Expenditure Budget	0002	139,074.93
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	103,750.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	103,750.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	35,324.60
District Mills	999	25.47
Total Estimated Revenues to Fund Adopted Budget	0004	139,074.93

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 GMC Yukon	2024	23,300.00	0.00	4,660.00	4,660.00
2021 Thomas Freightliner Bus	2023	61,800.00	12,360.00	12,360.00	12,360.00
2018 Thomas Freightliner 53 Passenger	2020	46,747.50	37,048.50	9,349.50	9,349.50
2019 Thomas Freightliner 53 Passenger	2018	44,775.50	44,775.50	8,955.10	8,955.10
Total					35,324.60

Budget Report
FY 2025
02 Big Horn
0021 Pryor Elem

Submit ID: 0021-15629190

13 Tuition Fund

Adopted Budget	0001	34,370.00

Budget Uses

Expenditure Budget	0002	34,370.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	34,370.00
District Mills	999	24.78
Total Estimated Revenues to Fund Adopted Budget	0004	34,370.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
02 Big Horn
0021 Pryor Elem

Submit ID: 0021-15629190

14 Retirement Fund

Adopted Budget	0001	170,000.00

Budget Uses

Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	64,152.08
Operating Reserve	0961	34,000.00
Unreserved Fund Balance Reappropriated	0970	30,152.08

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	139,847.92
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-15629190

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,317.29

Budget Uses

Expenditure Budget	0002	7,317.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,692.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,692.38
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	624.91
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,317.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
02 Big Horn
0021 Pryor Elem

Submit ID: 0021-15629190

29 Flexibility Fund

Adopted Budget	0001	1,124.09

Budget Uses

Expenditure Budget	0002	1,124.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,124.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,124.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,124.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

02 Big Horn

0021 Pryor Elem

Submit ID: 0021-15629190

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
02 Big Horn

0021 Pryor Elem

Submit ID: 0021-15629190

61 Building Reserve Fund

Adopted Budget		0001	81,490.46

Budget Uses

Expenditure Budget		0002	81,490.46
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	58,020.46
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	58,020.46
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,770.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	6,700.00	
District Tax Levy		1110	6,700.00
District Mills		999	4.83
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.83
Total Estimated Revenues to Fund Adopted Budget		0004	81,490.46

Budget Report
FY 2025

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-35081685

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 173	N/A	15,506,202

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cassandra Biggers

(Signature) (Date)

Chairperson, School Trustees: Linda Rosin

(Signature) (Date)

County Superintendent: Cathy Maloney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-35081685

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,363,569.10	188,258.98	10%	13.81%	6,551.18	794,275.02	562,742.90	36.29
10 Transportation	190,653.05	36,183.80	20%	18.98%	0.00	53,269.92	137,383.13	8.86
11 Bus Depreciation Reserve	367,487.12	0.00	N/A	0.00%	257,207.12	0.00	110,280.00	7.11
13 Tuition	0.00		N/A		39,196.10	0.00	0.00	0.00
14 Retirement	153,688.70	30,737.74	20%	20.00%	25,715.46	127,973.24		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	12,347.67	0.00	N/A	0.00%	11,278.23	1,069.44	0.00	0.00
29 Flexibility	19,412.60	0.00	N/A	0.00%	19,412.60	0.00	0.00	0.00
61 Building Reserve	148,713.10	0.00	N/A	0.00%	114,353.11	4,992.20	29,367.79	1.89
Total of All Funds	2,255,871.34	255,180.52			473,713.80	981,579.82	839,773.82	54.15

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-35081685

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RAMSAY K-6	147	*
M1	RAMSAY 7-8	26	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	586,312.60
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	46,279.80
D.	At Risk Student	(I-D)	4,212.61
E.	Indian Education For All	(I-E)	4,260.99
F.	American Indian Achievement Gap	(I-F)	1,210.00
G.	Data For Achievement	(I-G)	4,079.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	35,789.13
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,716.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	176
B.	BASE Budget Limit	(II-B)	1,136,373.91
C.	Maximum Budget Limit	(II-C)	1,407,365.79
D.	Over-BASE Levy As Submitted on Budget	(II-D)	204,092.54
E.	Adopted Budget	(II-E)	1,340,466.45

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,159,476.56
H.	Maximum Budget Limit	(II-H)	1,434,335.02
I.	Highest Budget Without a Vote	(II-I)	1,363,569.10
J.	Highest Budget	(II-J)	1,434,335.02
K.	Highest Voted Amount	(II-K)	70,765.92
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,363,569.10

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		136,356.91
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		51,902.07
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	51,902.07	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,551.18
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,551.18	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		194,810.16

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,363,569.10
1.	BASE Budget Limit	(V-A1)	1,159,476.56	
2.	Over-BASE Budget	(V-A2)	204,092.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		586,312.60
1.	Direct State Aid Paid By State	(V-B1)	586,312.60	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		46,279.80
D.	At Risk Student	(V-D)		4,212.61
E.	Indian Education For All	(V-E)		4,260.99
F.	American Indian Achievement Gap	(V-F)		1,210.00
G.	Data For Achievement	(V-G)		4,079.34
H.	Special Education Allowable Cost Payment	(V-H)		35,789.13
I.	Remaining Fund Balance Available	(V-I)		6,551.18
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,049.47
1.	Actual Non-Levy Revenue	(V-J1)	3,049.47	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		467,731.44
1.	State - Guaranteed Tax Base Aid	(V-L1)	109,081.08	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	358,650.36	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,159,476.56

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		204,092.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		204,092.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.13
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.16
1.	District Property Tax Levy Mills	(V-U1)	13.16	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.29

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-35081685

01 General Fund

Adopted Budget	0001	1,363,569.10

Budget Uses

Expenditure Budget	0002	1,363,569.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,551.18
Direct State Aid	3110	586,312.60
Quality Educator	3111	46,279.80
At Risk Student	3112	4,212.61
Indian Education For All	3113	4,260.99
American Indian Achievement Gap	3114	1,210.00
State Special Education Allowable Cost Payment to Districts	3115	35,789.13
Data For Achievement	3116	4,079.34
State - Guaranteed Tax Base Aid	3120	109,081.08

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,049.47
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	358,650.36		
Over-BASE Levy	1110(c)	204,092.54		
District Tax Levy			1110	562,742.90
Total Estimated Revenues to Fund Adopted Budget			0004	1,363,569.10
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	190,653.05

Budget Uses

Expenditure Budget	0002	190,653.05
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	48,427.20
Contingency	0006	4,842.72
Over-Schedule	0011	137,383.13
Fund Balance for Budget	TFS48	36,183.80
Operating Reserve	0961	36,183.80
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	26,634.96
State - On-Schedule Transportation Reimbursement	3210	26,634.96
District Tax Levy	1110	137,383.13
District Mills	999	8.86
Total Estimated Revenues to Fund Adopted Budget	0004	190,653.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	367,487.12

Budget Uses

Expenditure Budget	0002	367,487.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	257,207.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	257,207.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	110,280.00
District Mills	999	7.11
Total Estimated Revenues to Fund Adopted Budget	0004	367,487.12

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Blue Bird (6452)	2023	137,850.00	27,570.00	27,570.00	27,570.00
2024 Blue Bird (6453)	2023	137,850.00	27,570.00	27,570.00	27,570.00
2024 Blue Bird (6454)	2023	137,850.00	27,570.00	27,570.00	27,570.00
2024 Blue Bird (8697)	2023	145,000.00	27,570.00	29,000.00	27,570.00
Total					110,280.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,196.10
Unreserved Fund Balance Reappropriated	0970	39,196.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	39,196.10

14 Retirement Fund

Adopted Budget	0001	153,688.70

Budget Uses

Expenditure Budget	0002	153,688.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,453.20
Operating Reserve	0961	30,737.74
Unreserved Fund Balance Reappropriated	0970	25,715.46

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	127,973.24
Total Estimated Revenues to Fund Adopted Budget	0004	153,688.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	12,347.67

Budget Uses

Expenditure Budget	0002	12,347.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	11,278.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,278.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,069.44
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,347.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-35081685

29 Flexibility Fund

Adopted Budget	0001	19,412.60

Budget Uses

Expenditure Budget	0002	19,412.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,412.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,412.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	19,412.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

47 Silver Bow

0842 Ramsay Elem

Submit ID: 0842-35081685

61 Building Reserve Fund

Adopted Budget		0001	148,713.10

Budget Uses

Expenditure Budget		0002	148,713.10
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	114,353.11
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	114,353.11
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	4,992.20
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	29,367.79	
District Tax Levy		1110	29,367.79
District Mills		999	1.89
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.89
Total Estimated Revenues to Fund Adopted Budget		0004	148,713.10

Budget Report
FY 2025

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-07625330

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 47	N/A	7,379,037

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephanie Zindler

(Signature) (Date)

Chairperson, School Trustees: Paul Broyles

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-07625330

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	539,738.37	54,234.22	10%	10.05%	7,904.36	294,779.31	237,054.70	32.12
10 Transportation	124,446.00	21,917.49	20%	17.61%	0.00	26,333.03	98,112.97	13.30
11 Bus Depreciation Reserve	371,789.27	0.00	N/A	0.00%	328,760.25	12,505.46	30,523.56	4.14
13 Tuition	318.83		N/A		306.19	12.64	0.00	0.00
14 Retirement	85,000.00	17,000.00	20%	20.00%	9,820.61	75,179.39		
17 Adult Education	6,790.00	2,376.50	35%	35.00%	6,436.48	364.70	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	45,278.86	0.00	N/A	0.00%	33,557.68	1,721.18	10,000.00	1.36
29 Flexibility	14,206.39	0.00	N/A	0.00%	13,640.96	565.43	0.00	0.00
61 Building Reserve	34,192.36	0.00	N/A	0.00%	32,782.09	1,410.27	0.00	0.00
Total of All Funds	1,221,760.08	95,528.21			433,208.62	412,871.41	375,691.23	50.92

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-07625330

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RAPELJE K-6	37 *
M1	RAPELJE 7-8	10 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	219,407.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,287.76
D.	At Risk Student	(I-D)	1,378.30
E.	Indian Education For All	(I-E)	1,157.61
F.	American Indian Achievement Gap	(I-F)	726.00
G.	Data For Achievement	(I-G)	1,108.26
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,612.38
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,435.24
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,446.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	49
B.	BASE Budget Limit	(II-B)	431,540.60
C.	Maximum Budget Limit	(II-C)	536,259.47
D.	Over-BASE Levy As Submitted on Budget	(II-D)	104,573.57
E.	Adopted Budget	(II-E)	536,259.47

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	435,164.80
H.	Maximum Budget Limit	(II-H)	541,162.23
I.	Highest Budget Without a Vote	(II-I)	539,738.37
J.	Highest Budget	(II-J)	541,162.23
K.	Highest Voted Amount	(II-K)	1,423.86
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	539,738.37

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		53,973.84
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		260.38
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	260.38	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,904.36
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,904.36	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		62,138.58

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		539,738.37
1.	BASE Budget Limit	(V-A1)	435,164.80	
2.	Over-BASE Budget	(V-A2)	104,573.57	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		219,407.40
1.	Direct State Aid Paid By State	(V-B1)	219,407.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,287.76
D.	At Risk Student	(V-D)		1,378.30
E.	Indian Education For All	(V-E)		1,157.61
F.	American Indian Achievement Gap	(V-F)		726.00
G.	Data For Achievement	(V-G)		1,108.26
H.	Special Education Allowable Cost Payment	(V-H)		10,612.38
I.	Remaining Fund Balance Available	(V-I)		7,904.36
J.	Non-Levy Revenue and Funding Sources	(V-J)		12,010.47
1.	Actual Non-Levy Revenue	(V-J1)	12,010.47	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		135.43
L.	BASE Levy Requirements	(V-L)		158,436.83
1.	State - Guaranteed Tax Base Aid	(V-L1)	25,955.70	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	132,481.13	
M.	**Subtotal of BASE Budget Revenue	(V-M)		435,164.80

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		104,573.57
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		104,573.57

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		17.95
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		14.17
1.	District Property Tax Levy Mills	(V-U1)	14.17	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		32.12

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

48 Stillwater

0858 Rapelje Elem

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01 General Fund

Adopted Budget	0001	539,738.37

Budget Uses

Expenditure Budget	0002	539,738.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,904.36
Direct State Aid	3110	219,407.40
Quality Educator	3111	22,287.76
At Risk Student	3112	1,378.30
Indian Education For All	3113	1,157.61
American Indian Achievement Gap	3114	726.00
State Special Education Allowable Cost Payment to Districts	3115	10,612.38
Data For Achievement	3116	1,108.26
State - Guaranteed Tax Base Aid	3120	25,955.70

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,783.56
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,226.91
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	135.43
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	132,481.13		
Over-BASE Levy	1110(c)	104,573.57		
District Tax Levy			1110	237,054.70
Total Estimated Revenues to Fund Adopted Budget			0004	539,738.37
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	124,446.00

Budget Uses

Expenditure Budget	0002	124,446.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	23,843.03
Contingency	0006	2,000.00
Over-Schedule	0011	98,602.97
Fund Balance for Budget	TFS48	21,917.49
Operating Reserve	0961	21,917.49
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	490.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,921.51
State - On-Schedule Transportation Reimbursement	3210	12,921.52
District Tax Levy	1110	98,112.97
District Mills	999	13.30
Total Estimated Revenues to Fund Adopted Budget	0004	124,446.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	371,789.27

Budget Uses

Expenditure Budget	0002	371,789.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	328,760.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	328,760.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	12,505.46
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	30,523.56
District Mills	999	4.14
Total Estimated Revenues to Fund Adopted Budget	0004	371,789.27

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
E BUS FORD EXPEDITION 2010	2023	6,008.87	1,201.77	1,201.77	1,201.77
E BUS FORD EXPEDITION	2021	24,337.47	14,602.45	4,867.49	4,867.49
E BUS FORD EXPEDITION	2019	22,709.67	18,167.72	4,541.93	4,541.93
78 PASS INTERNATION	2018	49,780.87	59,737.02	9,956.17	9,956.17
78 PASS INTERNATIONAL	2018	49,780.87	59,737.02	9,956.17	9,956.17
59 PASS INTERNATIONAL	2016	49,158.42	73,737.60	9,831.68	0.03
Total					30,523.56

13 Tuition Fund

Adopted Budget	0001	318.83

Budget Uses

Expenditure Budget	0002	318.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	306.19
Unreserved Fund Balance Reappropriated	0970	306.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	12.64
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	318.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
48 Stillwater

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14 Retirement Fund

Adopted Budget	0001	85,000.00

Budget Uses

Expenditure Budget	0002	85,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,820.61
Operating Reserve	0961	17,000.00
Unreserved Fund Balance Reappropriated	0970	9,820.61

Estimated Funding Sources

Interest Earnings	1510	697.45
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	74,481.94
Total Estimated Revenues to Fund Adopted Budget	0004	85,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,790.00

Budget Uses

Expenditure Budget	0002	6,790.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,812.98
Operating Reserve	0961	2,376.50
Unreserved Fund Balance Reappropriated	0970	6,436.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	364.70
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,790.00
Estimated Revenues Exceeding Adopted Budget	0004a	11.18

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0858 Rapelje Elem

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28 Technology Fund

Adopted Budget	0001	45,278.86

Budget Uses

Expenditure Budget	0002	45,278.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	33,557.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	33,557.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,319.81
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	401.37
District Tax Levy	1110	10,000.00
District Mills	999	1.36
Total Estimated Revenues to Fund Adopted Budget	0004	45,278.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	14,206.39

Budget Uses

Expenditure Budget	0002	14,206.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,640.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,640.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	565.43
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,206.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

48 Stillwater

0858 Rapelje Elem

Submit ID: 0858-07625330

61 Building Reserve Fund

Adopted Budget		0001	34,192.36

Budget Uses

Expenditure Budget		0002	34,192.36
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	32,782.09
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	32,782.09
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	1,410.27
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	34,192.36

Budget Report
FY 2025

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-04851919

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	21	7,391,269

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stephanie Zindler

(Signature) (Date)

Chairperson, School Trustees: Paul Broyles

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-04851919

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	544,980.06	56,377.51	10%	10.34%	13,207.08	342,511.09	189,261.89	25.60
10 Transportation	92,816.00	18,563.20	20%	20.00%	3,803.48	17,367.52	71,645.00	9.69
11 Bus Depreciation Reserve	326,316.37	0.00	N/A	0.00%	285,073.12	10,719.66	30,523.59	4.13
13 Tuition	458.63		N/A		440.45	18.18	0.00	0.00
14 Retirement	75,500.00	15,100.00	20%	20.00%	8,405.21	67,094.79		
17 Adult Education	12,877.00	4,506.95	35%	35.00%	12,204.09	690.63	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	41,702.69	0.00	N/A	0.00%	39,791.11	1,911.58	0.00	0.00
29 Flexibility	28,626.38	0.00	N/A	0.00%	27,491.91	1,134.47	0.00	0.00
61 Building Reserve	76,356.74	0.00	N/A	0.00%	73,249.29	3,107.45	0.00	0.00
Total of All Funds	1,199,633.87	94,547.66			463,665.74	444,555.37	291,430.48	39.42

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-04851919

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 RAPELJE HS 9-12 21

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	233,895.88
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	11,680.14
D.	At Risk Student	(I-D)	521.91
E.	Indian Education For All	(I-E)	517.23
F.	American Indian Achievement Gap	(I-F)	726.00
G.	Data For Achievement	(I-G)	495.18
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,335.43
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,111.74
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	6,985.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	20
B.	BASE Budget Limit	(II-B)	421,190.88
C.	Maximum Budget Limit	(II-C)	523,449.07
D.	Over-BASE Levy As Submitted on Budget	(II-D)	107,859.66
E.	Adopted Budget	(II-E)	529,454.39

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	437,660.36
H.	Maximum Budget Limit	(II-H)	544,980.06
I.	Highest Budget Without a Vote	(II-I)	544,980.06
J.	Highest Budget	(II-J)	544,980.06
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	544,980.06

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		54,498.01
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,879.50
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,879.50	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		13,207.08
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	13,207.08	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		69,584.59

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		544,980.06
	1. BASE Budget Limit	(V-A1)	437,660.36	
	2. Over-BASE Budget	(V-A2)	107,319.70	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		233,895.88
	1. Direct State Aid Paid By State	(V-B1)	233,895.88	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		11,680.14
D.	At Risk Student	(V-D)		521.91
E.	Indian Education For All	(V-E)		517.23
F.	American Indian Achievement Gap	(V-F)		726.00
G.	Data For Achievement	(V-G)		495.18
H.	Special Education Allowable Cost Payment	(V-H)		3,335.43
I.	Remaining Fund Balance Available	(V-I)		13,207.08
J.	Non-Levy Revenue and Funding Sources	(V-J)		13,816.02
	1. Actual Non-Levy Revenue	(V-J1)	13,816.02	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		129.50
L.	BASE Levy Requirements	(V-L)		159,335.99
	1. State - Guaranteed Tax Base Aid	(V-L1)	77,393.80	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	81,942.19	
M.	**Subtotal of BASE Budget Revenue	(V-M)		437,660.36

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		107,319.70
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		107,319.70

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		11.08
U.	Over-BASE Mills	(V-U)		14.52
1.	District Property Tax Levy Mills	(V-U1)	14.52	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		25.60

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	544,980.06

Budget Uses

Expenditure Budget	0002	544,980.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	13,207.08
Direct State Aid	3110	233,895.88
Quality Educator	3111	11,680.14
At Risk Student	3112	521.91
Indian Education For All	3113	517.23
American Indian Achievement Gap	3114	726.00
State Special Education Allowable Cost Payment to Districts	3115	3,335.43
Data For Achievement	3116	495.18
State - Guaranteed Tax Base Aid	3120	77,393.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,580.92
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,235.10
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	129.50
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	81,942.19		
Over-BASE Levy	1110(c)	107,319.70		
District Tax Levy			1110	189,261.89
Total Estimated Revenues to Fund Adopted Budget			0004	544,980.06
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	92,816.00

Budget Uses

Expenditure Budget	0002	92,816.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,305.24
Contingency	0006	1,530.52
Over-Schedule	0011	75,980.24
Fund Balance for Budget	TFS48	22,366.68
Operating Reserve	0961	18,563.20
Unreserved Fund Balance Reappropriated	0970	3,803.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	531.76
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,417.88
State - On-Schedule Transportation Reimbursement	3210	8,417.88
District Tax Levy	1110	71,645.00
District Mills	999	9.69
Total Estimated Revenues to Fund Adopted Budget	0004	92,816.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	326,316.37

Budget Uses

Expenditure Budget	0002	326,316.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	285,073.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	285,073.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10,719.66
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	30,523.59
District Mills	999	4.13
Total Estimated Revenues to Fund Adopted Budget	0004	326,316.37

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
E BUS FORD EXPEDITION 2010	2023	6,008.88	1,201.78	1,201.78	1,201.78
E BUS FORD EXPEDITION	2021	24,337.48	14,602.50	4,867.50	4,867.50
E BUS FORD EXPEDITION	2019	22,709.68	18,167.76	4,541.94	4,541.94
78 PASS INTERNATION	2018	49,780.87	59,737.02	9,956.17	9,956.17
78 PASS INTERNATIONAL	2018	49,780.87	59,737.02	9,956.17	9,956.17
59 PASS INTERNATIONAL	2016	49,158.42	73,737.60	9,831.68	0.03
Total					30,523.59

Budget Report
FY 2025

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-04851919

13 Tuition Fund

Adopted Budget	0001	458.63

Budget Uses

Expenditure Budget	0002	458.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	440.45
Unreserved Fund Balance Reappropriated	0970	440.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	18.18
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	458.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-04851919

14 Retirement Fund

Adopted Budget	0001	75,500.00

Budget Uses

Expenditure Budget	0002	75,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,505.21
Operating Reserve	0961	15,100.00
Unreserved Fund Balance Reappropriated	0970	8,405.21

Estimated Funding Sources

Interest Earnings	1510	634.46
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	66,460.33
Total Estimated Revenues to Fund Adopted Budget	0004	75,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	12,877.00

Budget Uses

Expenditure Budget	0002	12,877.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,711.04
Operating Reserve	0961	4,506.95
Unreserved Fund Balance Reappropriated	0970	12,204.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	690.63
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,877.00
Estimated Revenues Exceeding Adopted Budget	0004a	17.72

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-04851919

28 Technology Fund

Adopted Budget	0001	41,702.69

Budget Uses

Expenditure Budget	0002	41,702.69
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	39,791.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	39,791.11
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,507.91
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	403.67
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	41,702.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-04851919

29 Flexibility Fund

Adopted Budget	0001	28,626.38

Budget Uses

Expenditure Budget	0002	28,626.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,491.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,491.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,134.47
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,626.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

48 Stillwater

0859 Rapelje H S

Submit ID: 0859-04851919

61 Building Reserve Fund

Adopted Budget		0001	76,356.74

Budget Uses

Expenditure Budget		0002	76,356.74
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	73,249.29
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	73,249.29
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	3,107.45
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	76,356.74

Budget Report
FY 2025

42 Richland

0754 Rau Elem

Submit ID: 0754-24997522

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	75	N/A	7,429,522

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Leigh Merritt

(Signature) (Date)

Chairperson, School Trustees: Kelly Alvstad

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

42 Richland

0754 Rau Elem

Submit ID: 0754-24997522

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	604,534.59	60,453.00	10%	10.00%	13,954.87	419,639.17	170,940.55	23.01
10 Transportation	140,000.00	28,000.00	20%	20.00%	15,610.65	18,964.14	105,425.21	14.19
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	45,000.00		N/A		15,406.37	0.00	29,593.63	3.98
14 Retirement	100,000.00	20,000.00	20%	20.00%	37,205.10	62,794.90		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	440.13	0.00	N/A	0.00%	2.21	437.92	0.00	0.00
29 Flexibility	320,001.79	0.00	N/A	0.00%	195,001.79	125,000.00	0.00	0.00
61 Building Reserve	66,628.76	0.00	N/A	0.00%	66,628.76	0.00	0.00	0.00
Total of All Funds	1,276,605.27	108,453.00			343,809.75	626,836.13	305,959.39	41.18

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

42 Richland

0754 Rau Elem

Submit ID: 0754-24997522

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 RAU K-6 75

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	237,550.55
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	25,711.00
D.	At Risk Student	(I-D)	1,573.17
E.	Indian Education For All	(I-E)	1,847.25
F.	American Indian Achievement Gap	(I-F)	484.00
G.	Data For Achievement	(I-G)	1,768.50
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	11,912.25
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,970.50
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	319.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	72
B.	BASE Budget Limit	(II-B)	441,946.18
C.	Maximum Budget Limit	(II-C)	550,346.69
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,925.88
E.	Adopted Budget	(II-E)	584,872.06

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	474,795.67
H.	Maximum Budget Limit	(II-H)	586,641.23
I.	Highest Budget Without a Vote	(II-I)	604,534.59
J.	Highest Budget	(II-J)	604,534.59
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	604,534.59

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		60,453.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		13,954.87
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	13,954.87	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		74,407.87

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		604,534.59
1.	BASE Budget Limit	(V-A1)	474,795.67	
2.	Over-BASE Budget	(V-A2)	129,738.92	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		237,550.55
1.	Direct State Aid Paid By State	(V-B1)	237,550.55	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		25,711.00
D.	At Risk Student	(V-D)		1,573.17
E.	Indian Education For All	(V-E)		1,847.25
F.	American Indian Achievement Gap	(V-F)		484.00
G.	Data For Achievement	(V-G)		1,768.50
H.	Special Education Allowable Cost Payment	(V-H)		11,912.25
I.	Remaining Fund Balance Available	(V-I)		13,954.87
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,742.05
1.	Actual Non-Levy Revenue	(V-J1)	6,742.05	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		173,252.03
1.	State - Guaranteed Tax Base Aid	(V-L1)	7,132.84	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	166,119.19	
M.	**Subtotal of BASE Budget Revenue	(V-M)		474,795.67

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		124,917.56
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	124,917.56	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		4,821.36
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		129,738.92

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.36
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.65
1.	District Property Tax Levy Mills	(V-U1)	0.65	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.01

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

42 Richland

0754 Rau Elem

Submit ID: 0754-24997522

01 General Fund

Adopted Budget	0001	604,534.59

Budget Uses

Expenditure Budget	0002	604,534.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	13,954.87
Direct State Aid	3110	237,550.55
Quality Educator	3111	25,711.00
At Risk Student	3112	1,573.17
Indian Education For All	3113	1,847.25
American Indian Achievement Gap	3114	484.00
State Special Education Allowable Cost Payment to Districts	3115	11,912.25
Data For Achievement	3116	1,768.50
State - Guaranteed Tax Base Aid	3120	7,132.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,241.25
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,500.80
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	53,919.00
Tuition from School Districts Outside State	1330	70,998.56
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	166,119.19		
Over-BASE Levy	1110(c)	4,821.36		
District Tax Levy			1110	170,940.55
Total Estimated Revenues to Fund Adopted Budget			0004	604,534.59
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	17,240.13
Contingency	0006	1,724.01
Over-Schedule	0011	121,035.86
Fund Balance for Budget	TFS48	43,610.65
Operating Reserve	0961	28,000.00
Unreserved Fund Balance Reappropriated	0970	15,610.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,482.07
State - On-Schedule Transportation Reimbursement	3210	9,482.07
District Tax Levy	1110	105,425.21
District Mills	999	14.19
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025
42 Richland

0754 Rau Elem

Submit ID: 0754-24997522

13 Tuition Fund

Adopted Budget	0001	45,000.00

Budget Uses

Expenditure Budget	0002	45,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,406.37
Unreserved Fund Balance Reappropriated	0970	15,406.37

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	29,593.63
District Mills	999	3.98
Total Estimated Revenues to Fund Adopted Budget	0004	45,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

42 Richland

0754 Rau Elem

Submit ID: 0754-24997522

14 Retirement Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57,205.10
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	37,205.10

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	62,794.90
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

42 Richland

0754 Rau Elem

Submit ID: 0754-24997522

28 Technology Fund

Adopted Budget	0001	440.13

Budget Uses

Expenditure Budget	0002	440.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	437.92
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	440.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	320,001.79

Budget Uses

Expenditure Budget	0002	195,001.79
Add To Fund Balance	0003	125,000.00
Fund Balance for Budget	TFS48	195,001.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	195,001.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	125,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	320,001.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

42 Richland

0754 Rau Elem

Submit ID: 0754-24997522

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

42 Richland

0754 Rau Elem

Submit ID: 0754-24997522

61 Building Reserve Fund

Adopted Budget		0001	66,628.76

Budget Uses

Expenditure Budget		0002	66,628.76
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	66,628.76
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	66,628.76
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	66,628.76

Budget Report
FY 2025

05 Carbon

0056 Red Lodge Elem

Submit ID: 0056-93804590

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 334	N/A	24,165,367

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brande Young

(Signature) (Date)

Chairperson, School Trustees: Mathew Heaton

(Signature) (Date)

County Superintendent: Lori Lynde

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
05 Carbon
0056 Red Lodge Elem

Submit ID: 0056-93804590

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,681,369.11	327,171.03	10%	12.20%	0.00	1,612,359.47	1,069,009.64	44.24
10 Transportation	288,135.00	57,627.00	20%	20.00%	18,223.74	34,484.85	235,426.41	9.74
11 Bus Depreciation Reserve	316,090.66	0.00	N/A	0.00%	227,045.40	0.00	89,045.26	3.68
13 Tuition	75,000.00		N/A		23,489.27	0.00	51,510.73	2.13
14 Retirement	400,000.00	80,000.00	20%	20.00%	47,794.80	352,205.20		
17 Adult Education	90,000.00	31,500.00	35%	35.00%	18,451.59	0.00	71,548.41	2.96
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	134,814.97	0.00	N/A	0.00%	71,952.97	1,989.71	60,872.29	2.52
29 Flexibility	15,148.93	0.00	N/A	0.00%	10,362.11	4,786.82	0.00	0.00
61 Building Reserve	304,549.10	0.00	N/A	0.00%	252,259.10	7,956.00	44,334.00	1.83
Total of All Funds	4,305,107.77	496,298.03			669,578.98	2,013,782.05	1,621,746.74	67.10

50 Debt Service Tax Jurisdiction								
0056	322,700.00	15,000.00	20-9-438	4.65%	28,879.92	0.00	293,820.08	12.16

Budget Report
FY 2025

05 Carbon

0056 Red Lodge Elem

Submit ID: 0056-93804590

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RED LODGE K-6	246 *
M1	RED LODGE 7-8	88 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,086,689.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	106,039.51
D.	At Risk Student	(I-D)	6,957.63
E.	Indian Education For All	(I-E)	8,226.42
F.	American Indian Achievement Gap	(I-F)	2,178.00
G.	Data For Achievement	(I-G)	7,875.72
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	52,961.68
I.	State Special Education Related-Services Payment To Coop	(I-I)	17,364.32
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	14,490.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	339
B.	BASE Budget Limit	(II-B)	2,132,193.69
C.	Maximum Budget Limit	(II-C)	2,656,335.84
D.	Over-BASE Levy As Submitted on Budget	(II-D)	524,142.15
E.	Adopted Budget	(II-E)	2,656,335.84

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,157,226.96
H.	Maximum Budget Limit	(II-H)	2,685,636.96
I.	Highest Budget Without a Vote	(II-I)	2,681,369.11
J.	Highest Budget	(II-J)	2,685,636.96
K.	Highest Voted Amount	(II-K)	4,267.85
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,681,369.11

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		268,136.91
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		59,034.12
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	59,034.12	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		327,171.03

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,681,369.11
1.	BASE Budget Limit	(V-A1)	2,157,226.96	
2.	Over-BASE Budget	(V-A2)	524,142.15	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,086,689.19
1.	Direct State Aid Paid By State	(V-B1)	1,086,689.19	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		106,039.51
D.	At Risk Student	(V-D)		6,957.63
E.	Indian Education For All	(V-E)		8,226.42
F.	American Indian Achievement Gap	(V-F)		2,178.00
G.	Data For Achievement	(V-G)		7,875.72
H.	Special Education Allowable Cost Payment	(V-H)		52,961.68
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		14,681.82
1.	Actual Non-Levy Revenue	(V-J1)	14,681.82	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		871,616.99
1.	State - Guaranteed Tax Base Aid	(V-L1)	326,749.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	544,867.49	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,157,226.96

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		524,142.15
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		524,142.15

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.55
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.69
1.	District Property Tax Levy Mills	(V-U1)	21.69	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		44.24

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025
05 Carbon
0056 Red Lodge Elem

Submit ID: 0056-93804590

01 General Fund

Adopted Budget	0001	2,681,369.11

Budget Uses

Expenditure Budget	0002	2,681,369.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,086,689.19
Quality Educator	3111	106,039.51
At Risk Student	3112	6,957.63
Indian Education For All	3113	8,226.42
American Indian Achievement Gap	3114	2,178.00
State Special Education Allowable Cost Payment to Districts	3115	52,961.68
Data For Achievement	3116	7,875.72
State - Guaranteed Tax Base Aid	3120	326,749.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	14,681.82
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	544,867.49		
Over-BASE Levy	1110(c)	524,142.15		
District Tax Levy			1110	1,069,009.64
Total Estimated Revenues to Fund Adopted Budget			0004	2,681,369.11
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	288,135.00

Budget Uses

Expenditure Budget	0002	288,135.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	31,349.86
Contingency	0006	3,134.99
Over-Schedule	0011	253,650.15
Fund Balance for Budget	TFS48	75,850.74
Operating Reserve	0961	57,627.00
Unreserved Fund Balance Reappropriated	0970	18,223.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,242.42
State - On-Schedule Transportation Reimbursement	3210	17,242.43
District Tax Levy	1110	235,426.41
District Mills	999	9.74
Total Estimated Revenues to Fund Adopted Budget	0004	288,135.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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0056 Red Lodge Elem

Submit ID: 0056-93804590

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	316,090.66

Budget Uses

Expenditure Budget	0002	316,090.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	227,045.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	227,045.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	89,045.26
District Mills	999	3.68
Total Estimated Revenues to Fund Adopted Budget	0004	316,090.66

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 BlueBird -	2021	73,515.00	14,703.00	14,703.00	14,703.00
2020 55-Passenger Bux #6605	2020	67,425.00	40,455.00	13,485.00	13,485.00
2019 55-Passenger Bus #3999	2019	58,290.00	58,290.00	11,658.00	11,658.00
2001 Prevost Coach Bus #4025	2017	65,883.94	65,883.95	13,176.79	13,176.79
2015 Chevrolet Express Bluebird Bus #7879	2016	36,250.00	50,750.00	7,250.00	3,625.00
2016 77-Passenter Bus #8722	2016	62,930.00	67,930.00	12,586.00	12,586.00
2015 66-Passenger Bus #9063	2015	55,970.00	72,164.00	11,194.00	11,194.00
2014 48-Passenger Bus #4670	2014	33,640.00	50,460.00	N/A	NA
2007 MCI	2013	138,040.00	198,442.53	27,608.00	8,617.47
2013 66-Passenger Bus #2367	2012	57,884.00	86,826.00	N/A	NA
66-Passenger Bus #0111	2010	46,806.00	70,209.00	N/A	NA
2009 66-Passenger Bus #2226	2009	45,530.00	68,295.00	N/A	NA
Total					89,045.26

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13 Tuition Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,489.27
Unreserved Fund Balance Reappropriated	0970	23,489.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	51,510.73
District Mills	999	2.13
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	127,794.80
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	47,794.80

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	352,205.20
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,951.59
Operating Reserve	0961	31,500.00
Unreserved Fund Balance Reappropriated	0970	18,451.59

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	71,548.41
District Mills	999	2.96
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	134,814.97

Budget Uses

Expenditure Budget	0002	134,814.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	71,952.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	71,952.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,989.71
District Tax Levy	1110	60,872.29
District Mills	999	2.52
Total Estimated Revenues to Fund Adopted Budget	0004	134,814.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	15,148.93

Budget Uses

Expenditure Budget	0002	15,148.93
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,362.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,362.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	4,786.82
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,148.93
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund
0056

Taxable Value		24,165,367.00
Adopted Budget	0001	322,700.00

Budget Uses

Expenditure Budget	0002	322,700.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	43,879.92
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	15,000.00
Unreserved Fund Balance Reappropriated	0970	28,879.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	293,820.08
Jurisdiction Mills	999	12.16
Total Estimated Revenues to Fund Adopted Budget	0004	322,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Refunding Bond	02/09/2017	06/30/2027	2,760,000.00	610,000.00	295,000.00	27,150.00	550.00
Total Bond Requirements							322,700.00
Total Debt Service Requirements						0002	322,700.00

Budget Report
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61 Building Reserve Fund

Adopted Budget		0001	304,549.10

Budget Uses

Expenditure Budget		0002	304,549.10
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	252,259.10
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	252,259.10
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	7,956.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	44,334.00	
District Tax Levy		1110	44,334.00
District Mills		999	1.83
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.83
Total Estimated Revenues to Fund Adopted Budget		0004	304,549.10

Budget Report
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0057 Red Lodge H S

Submit ID: 0057-36551101

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	185	28,363,956

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brande Young

(Signature) (Date)

Chairperson, School Trustees: Mathew Heaton

(Signature) (Date)

County Superintendent: Lori Lynde

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
05 Carbon
0057 Red Lodge H S

Submit ID: 0057-36551101

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,982,197.54	266,573.83	10%	13.45%	6,195.63	1,239,453.87	736,548.04	25.96
10 Transportation	245,000.00	49,000.00	20%	20.00%	25,931.61	24,971.78	194,096.61	6.84
11 Bus Depreciation Reserve	306,417.27	0.00	N/A	0.00%	273,963.46	0.00	32,453.81	1.14
13 Tuition	75,000.00		N/A		25,251.90	0.00	49,748.10	1.75
14 Retirement	400,000.00	80,000.00	20%	20.00%	136,030.74	263,969.26		
17 Adult Education	90,000.00	31,500.00	35%	35.00%	37,155.85	0.00	52,844.15	1.86
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	118,419.04	0.00	N/A	0.00%	62,737.04	1,471.44	54,210.56	1.91
29 Flexibility	29,100.23	0.00	N/A	0.00%	7,923.54	21,176.69	0.00	0.00
61 Building Reserve	202,375.10	0.00	N/A	0.00%	166,695.10	11,480.00	24,200.00	0.85
Total of All Funds	3,448,509.18	427,073.83			741,884.87	1,562,523.04	1,144,101.27	40.31

50 Debt Service **Tax Jurisdiction**								
0057 Red Lodge HS	568,450.00	20,000.00	20-9-438	3.52%	46,036.86	0.00	522,413.14	18.42

Budget Report
FY 2025

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0057 Red Lodge H S

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 RED LODGE HS 9-12 185 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	822,100.94
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	66,114.00
D.	At Risk Student	(I-D)	2,466.17
E.	Indian Education For All	(I-E)	4,556.55
F.	American Indian Achievement Gap	(I-F)	1,936.00
G.	Data For Achievement	(I-G)	4,362.30
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	29,065.89
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,688.02
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	24,255.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	188
B.	BASE Budget Limit	(II-B)	1,580,947.52
C.	Maximum Budget Limit	(II-C)	1,967,820.99
D.	Over-BASE Levy As Submitted on Budget	(II-D)	386,873.47
E.	Adopted Budget	(II-E)	1,967,820.99

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,595,324.07
H.	Maximum Budget Limit	(II-H)	1,986,406.82
I.	Highest Budget Without a Vote	(II-I)	1,982,197.54
J.	Highest Budget	(II-J)	1,986,406.82
K.	Highest Voted Amount	(II-K)	4,209.28
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,982,197.54

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		198,219.75
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		68,354.08
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	68,354.08	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,195.63
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,195.63	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		272,769.46

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,982,197.54
1.	BASE Budget Limit	(V-A1)	1,595,324.07	
2.	Over-BASE Budget	(V-A2)	386,873.47	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		822,100.94
1.	Direct State Aid Paid By State	(V-B1)	822,100.94	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		66,114.00
D.	At Risk Student	(V-D)		2,466.17
E.	Indian Education For All	(V-E)		4,556.55
F.	American Indian Achievement Gap	(V-F)		1,936.00
G.	Data For Achievement	(V-G)		4,362.30
H.	Special Education Allowable Cost Payment	(V-H)		29,065.89
I.	Remaining Fund Balance Available	(V-I)		6,195.63
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,030.42
1.	Actual Non-Levy Revenue	(V-J1)	10,030.42	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		648,496.17
1.	State - Guaranteed Tax Base Aid	(V-L1)	298,821.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	349,674.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,595,324.07

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		386,873.47
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		386,873.47

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.32
U.	Over-BASE Mills	(V-U)		13.64
	1. District Property Tax Levy Mills	(V-U1)	13.64	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		25.96

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025
05 Carbon
0057 Red Lodge H S

Submit ID: 0057-36551101

01 General Fund

Adopted Budget	0001	1,982,197.54

Budget Uses

Expenditure Budget	0002	1,982,197.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,195.63
Direct State Aid	3110	822,100.94
Quality Educator	3111	66,114.00
At Risk Student	3112	2,466.17
Indian Education For All	3113	4,556.55
American Indian Achievement Gap	3114	1,936.00
State Special Education Allowable Cost Payment to Districts	3115	29,065.89
Data For Achievement	3116	4,362.30
State - Guaranteed Tax Base Aid	3120	298,821.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,669.20
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,361.22
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	349,674.57		
Over-BASE Levy	1110(c)	386,873.47		
District Tax Levy			1110	736,548.04
Total Estimated Revenues to Fund Adopted Budget			0004	1,982,197.54
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	245,000.00

Budget Uses

Expenditure Budget	0002	245,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	22,701.62
Contingency	0006	2,270.16
Over-Schedule	0011	220,028.22
Fund Balance for Budget	TFS48	74,931.61
Operating Reserve	0961	49,000.00
Unreserved Fund Balance Reappropriated	0970	25,931.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,485.89
State - On-Schedule Transportation Reimbursement	3210	12,485.89
District Tax Levy	1110	194,096.61
District Mills	999	6.84
Total Estimated Revenues to Fund Adopted Budget	0004	245,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

05 Carbon

0057 Red Lodge H S

Submit ID: 0057-36551101

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	306,417.27

Budget Uses

Expenditure Budget	0002	306,417.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	273,963.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	273,963.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	32,453.81
District Mills	999	1.14
Total Estimated Revenues to Fund Adopted Budget	0004	306,417.27

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 BlueBird	2021	53,235.00	21,294.00	10,647.00	10,647.00
2020 55-Passenger Bus #6605	2020	48,825.00	29,295.00	9,765.00	9,765.00
2019 55-Passenger Bus #3999	2019	42,210.00	42,210.00	8,442.00	2,500.00
2001 Prevost Coach Bus #4025	2017	47,709.06	57,250.86	9,541.81	9,541.81
2015 Chevrolet Express Bluebird - Bus #7879	2016	26,250.00	39,375.00	N/A	NA
2015 66-Passenger Bus #9063	2015	40,530.00	60,795.00	N/A	NA
2016 77-Passenger Bus #8722	2015	45,570.00	68,355.00	N/A	NA
2014 48-Passenger Bus #4670	2014	24,360.00	36,540.00	N/A	NA
2007 MCI	2013	99,960.00	149,940.00	N/A	NA
2013 66-Passenger Bus #2367	2012	41,916.00	62,874.00	N/A	NA
2011 66-Passenger Bus #0111	2010	33,894.00	50,841.00	N/A	NA
2009 66-Passenger Bus #2226	2009	32,970.00	49,455.00	N/A	NA
2008 55-Passenger Bus #6678	2007	32,981.00	49,471.50	N/A	NA
Total					32,453.81

Budget Report
FY 2025
05 Carbon
0057 Red Lodge H S

Submit ID: 0057-36551101

13 Tuition Fund

Adopted Budget	0001	75,000.00

Budget Uses

Expenditure Budget	0002	75,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,251.90
Unreserved Fund Balance Reappropriated	0970	25,251.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	49,748.10
District Mills	999	1.75
Total Estimated Revenues to Fund Adopted Budget	0004	75,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
05 Carbon
0057 Red Lodge H S

Submit ID: 0057-36551101

14 Retirement Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	216,030.74
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	136,030.74

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	263,969.26
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	68,655.85
Operating Reserve	0961	31,500.00
Unreserved Fund Balance Reappropriated	0970	37,155.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	52,844.15
District Mills	999	1.86
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	118,419.04

Budget Uses

Expenditure Budget	0002	118,419.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	62,737.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	62,737.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,471.44
District Tax Levy	1110	54,210.56
District Mills	999	1.91
Total Estimated Revenues to Fund Adopted Budget	0004	118,419.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
05 Carbon
0057 Red Lodge H S

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29 Flexibility Fund

Adopted Budget	0001	29,100.23

Budget Uses

Expenditure Budget	0002	29,100.23
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,923.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,923.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	21,176.69
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	29,100.23
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
05 Carbon

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0057 Red Lodge H S

50 Debt Service Fund
0057 Red Lodge HS

Taxable Value		28,363,956.00
Adopted Budget	0001	568,450.00

Budget Uses

Expenditure Budget	0002	568,450.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	66,036.86
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	46,036.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	522,413.14
Jurisdiction Mills	999	18.42
Total Estimated Revenues to Fund Adopted Budget	0004	568,450.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Refunding Bond	02/09/2017	06/30/2027	3,255,000.00	725,000.00	340,000.00	35,500.00	550.00
High School Bond	12/03/2020	06/30/2041	5,950,000.00	5,895,000.00	15,000.00	176,850.00	550.00
Total Bond Requirements							568,450.00

Total Debt Service Requirements	0002	568,450.00

Budget Report
FY 2025
05 Carbon

0057 Red Lodge H S

Submit ID: 0057-36551101

61 Building Reserve Fund

Adopted Budget		0001	202,375.10

Budget Uses

Expenditure Budget		0002	202,375.10
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	166,695.10
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	166,695.10
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	11,480.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	24,200.00	
District Tax Levy		1110	24,200.00
District Mills		999	0.85
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.85
Total Estimated Revenues to Fund Adopted Budget		0004	202,375.10

Budget Report
FY 2025

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-69419428

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	41	N/A	4,263,348

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 48 Stillwater	28	N/A	3,324,452
Non-located - 49 Sweet Grass	13	N/A	938,896

The final budget is approved as set forth in this document.

Certification

District Clerk: Melissa Bartelt

(Signature) (Date)

Chairperson, School Trustees: Jon Ott

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
48 Stillwater
0850 Reed Point Elem

Submit ID: 0850-69419428

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	583,208.18	58,645.93	10%	10.06%	7,383.18	320,754.28	255,070.72	59.82
10 Transportation	66,291.91	13,258.38	20%	20.00%	7,521.96	14,211.01	44,558.94	10.45
11 Bus Depreciation Reserve	107,336.72	0.00	N/A	0.00%	82,109.58	0.00	25,227.14	5.92
13 Tuition	18,500.00		N/A		6,103.06	0.00	12,396.94	2.91
14 Retirement	80,000.00	16,000.00	20%	20.00%	9,447.89	70,552.11		
17 Adult Education	5,000.00	0.00	35%	0.00%	2,816.78	0.00	2,183.22	0.51
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,028.54	0.00	N/A	0.00%	651.68	376.86	0.00	0.00
29 Flexibility	35,510.24	0.00	N/A	0.00%	27,757.33	7,752.91	0.00	0.00
61 Building Reserve	55,812.83	0.00	N/A	0.00%	36,082.83	12,010.06	7,719.94	1.81
Total of All Funds	952,688.42	87,904.31			179,874.29	425,657.23	347,156.90	81.42

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-69419428

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	REEDPOINT K-6	28
M1	REEDPOINT 7-8	13

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	204,881.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	23,819.41
D.	At Risk Student	(I-D)	1,746.32
E.	Indian Education For All	(I-E)	1,009.83
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	966.78
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,644.55
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,170.54
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,401.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	43
B.	BASE Budget Limit	(II-B)	396,231.08
C.	Maximum Budget Limit	(II-C)	490,865.78
D.	Over-BASE Levy As Submitted on Budget	(II-D)	182,890.59
E.	Adopted Budget	(II-E)	579,121.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	408,590.85
H.	Maximum Budget Limit	(II-H)	507,349.38
I.	Highest Budget Without a Vote	(II-I)	583,208.18
J.	Highest Budget	(II-J)	583,208.18
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	583,208.18

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		58,320.82
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		325.11
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	325.11	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,383.18
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	404.86	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,978.32	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		66,029.11

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		583,208.18
1.	BASE Budget Limit	(V-A1)	408,590.85	
2.	Over-BASE Budget	(V-A2)	174,617.33	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		204,881.29
1.	Direct State Aid Paid By State	(V-B1)	204,881.29	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		23,819.41
D.	At Risk Student	(V-D)		1,746.32
E.	Indian Education For All	(V-E)		1,009.83
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		966.78
H.	Special Education Allowable Cost Payment	(V-H)		9,644.55
I.	Remaining Fund Balance Available	(V-I)		6,978.32
J.	Non-Levy Revenue and Funding Sources	(V-J)		14,203.14
1.	Actual Non-Levy Revenue	(V-J1)	14,203.14	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		145,341.21
1.	State - Guaranteed Tax Base Aid	(V-L1)	64,482.96	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	80,858.25	
M.	**Subtotal of BASE Budget Revenue	(V-M)		408,590.85

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		404.86
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	404.86	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		174,212.47
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		174,617.33

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		18.96
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		40.86
1.	District Property Tax Levy Mills	(V-U1)	40.86	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		59.82

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-69419428

01 General Fund

Adopted Budget	0001	583,208.18

Budget Uses

Expenditure Budget	0002	583,208.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,383.18
Direct State Aid	3110	204,881.29
Quality Educator	3111	23,819.41
At Risk Student	3112	1,746.32
Indian Education For All	3113	1,009.83
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	9,644.55
Data For Achievement	3116	966.78
State - Guaranteed Tax Base Aid	3120	64,482.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	14,197.68
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	5.46
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	80,858.25		
Over-BASE Levy	1110(c)	174,212.47		
District Tax Levy			1110	255,070.72
Total Estimated Revenues to Fund Adopted Budget			0004	583,208.18
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	66,291.91

Budget Uses

Expenditure Budget	0002	66,291.91
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	12,919.10
Contingency	0006	1,291.91
Over-Schedule	0011	52,080.90
Fund Balance for Budget	TFS48	20,780.34
Operating Reserve	0961	13,258.38
Unreserved Fund Balance Reappropriated	0970	7,521.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,105.50
State - On-Schedule Transportation Reimbursement	3210	7,105.51
District Tax Levy	1110	44,558.94
District Mills	999	10.45
Total Estimated Revenues to Fund Adopted Budget	0004	66,291.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	107,336.72

Budget Uses

Expenditure Budget	0002	107,336.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	82,109.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	82,109.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	25,227.14
District Mills	999	5.92
Total Estimated Revenues to Fund Adopted Budget	0004	107,336.72

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Thomas - 5936	2024	59,980.00	0.00	11,996.00	0.00
TYPE E 2021 FORD EXPEDITION MAX - 7266	2024	26,880.97	0.00	5,376.19	5,376.19
2021 THOMAS	2020	48,456.50	13,845.65	9,691.30	9,691.30
Type E 2017 Ford Expedition	2019	19,367.00	9,683.50	3,873.40	3,873.40
Blue Bird All American Coach	2014	73,577.50	104,080.00	14,715.50	6,286.25
Bus C 2007 Thomas Freightliner	2007	33,649.00	50,473.50	N/A	NA
Total					25,227.14

Budget Report
FY 2025
48 Stillwater
0850 Reed Point Elem

Submit ID: 0850-69419428

13 Tuition Fund

Adopted Budget	0001	18,500.00

Budget Uses

Expenditure Budget	0002	18,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,103.06
Unreserved Fund Balance Reappropriated	0970	6,103.06

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	12,396.94
District Mills	999	2.91
Total Estimated Revenues to Fund Adopted Budget	0004	18,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-69419428

14 Retirement Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,447.89
Operating Reserve	0961	16,000.00
Unreserved Fund Balance Reappropriated	0970	9,447.89

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	70,552.11
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,816.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,816.78

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,183.22
District Mills	999	0.51
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,028.54

Budget Uses

Expenditure Budget	0002	1,028.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	651.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	651.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	376.86
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,028.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-69419428

29 Flexibility Fund

Adopted Budget	0001	35,510.24

Budget Uses

Expenditure Budget	0002	35,510.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,757.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,757.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	6,704.08
State - Advanced Opportunity Aid	3770	1,048.83
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35,510.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

48 Stillwater

0850 Reed Point Elem

Submit ID: 0850-69419428

61 Building Reserve Fund

Adopted Budget		0001	55,812.83

Budget Uses

Expenditure Budget		0002	55,812.83
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	36,082.83
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	36,082.83
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,010.06
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	7,719.94	
District Tax Levy		1110	7,719.94
District Mills		999	1.81
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.81
Total Estimated Revenues to Fund Adopted Budget		0004	55,812.83

Budget Report
FY 2025

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-83265804

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	19	3,831,678

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 48 Stillwater	N/A		14	3,324,452
Non-located - 49 Sweet Grass	N/A		5	507,226

The final budget is approved as set forth in this document.

Certification

District Clerk: Melissa Bartelt

(Signature) (Date)

Chairperson, School Trustees: Jon Ott

(Signature) (Date)

County Superintendent: Mark Ranstrom

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-83265804

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	533,702.51	53,602.31	10%	10.04%	5,281.81	388,593.13	139,827.57	36.51
10 Transportation	66,291.91	13,258.38	20%	20.00%	8,274.22	14,211.01	43,806.68	11.43
11 Bus Depreciation Reserve	90,092.36	0.00	N/A	0.00%	59,864.85	0.00	30,227.51	7.89
13 Tuition	15,494.97		N/A		15,494.97	0.00	0.00	0.00
14 Retirement	70,000.00	14,000.00	20%	20.00%	21,519.45	48,480.55		
17 Adult Education	5,464.70	0.00	35%	0.00%	4,464.70	0.00	1,000.00	0.26
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,460.07	0.00	N/A	0.00%	2,058.02	402.05	0.00	0.00
29 Flexibility	44,715.69	0.00	N/A	0.00%	31,662.70	13,052.99	0.00	0.00
61 Building Reserve	50,546.08	0.00	N/A	0.00%	33,126.08	13,936.00	3,484.00	0.91
Total of All Funds	878,768.29	80,860.69			181,746.80	478,675.73	218,345.76	57.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-83265804

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 REEDPOINT HS 9-12 19 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	226,685.55
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	18,743.32
D.	At Risk Student	(I-D)	969.42
E.	Indian Education For All	(I-E)	467.97
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	448.02
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,421.68
I.	State Special Education Related-Services Payment To Coop	(I-I)	847.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,238.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	22
B.	BASE Budget Limit	(II-B)	436,363.78
C.	Maximum Budget Limit	(II-C)	542,000.60
D.	Over-BASE Levy As Submitted on Budget	(II-D)	97,617.37
E.	Adopted Budget	(II-E)	533,981.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	435,901.10
H.	Maximum Budget Limit	(II-H)	541,687.63
I.	Highest Budget Without a Vote	(II-I)	533,702.51
J.	Highest Budget	(II-J)	541,687.63
K.	Highest Voted Amount	(II-K)	7,985.12
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	533,702.51

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		53,370.25
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		232.06
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	232.06	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,281.81
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	184.04	
2.	Remaining Fund Balance Available (970b)	(III-D2)	5,097.77	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		58,884.12

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		533,702.51
1.	BASE Budget Limit	(V-A1)	435,901.10	
2.	Over-BASE Budget	(V-A2)	97,801.41	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		226,685.55
1.	Direct State Aid Paid By State	(V-B1)	226,685.55	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		18,743.32
D.	At Risk Student	(V-D)		969.42
E.	Indian Education For All	(V-E)		467.97
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		448.02
H.	Special Education Allowable Cost Payment	(V-H)		6,421.68
I.	Remaining Fund Balance Available	(V-I)		5,097.77
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,660.03
1.	Actual Non-Levy Revenue	(V-J1)	10,660.03	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		166,165.34
1.	State - Guaranteed Tax Base Aid	(V-L1)	123,955.14	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	42,210.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		435,901.10

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		184.04
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	184.04	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		97,617.37
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		97,801.41

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		11.03
U.	Over-BASE Mills	(V-U)		25.48
1.	District Property Tax Levy Mills	(V-U1)	25.48	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.51

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	533,702.51

Budget Uses

Expenditure Budget	0002	533,702.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,281.81
Direct State Aid	3110	226,685.55
Quality Educator	3111	18,743.32
At Risk Student	3112	969.42
Indian Education For All	3113	467.97
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	6,421.68
Data For Achievement	3116	448.02
State - Guaranteed Tax Base Aid	3120	123,955.14

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,660.03
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	42,210.20		
Over-BASE Levy	1110(c)	97,617.37		
District Tax Levy			1110	139,827.57
Total Estimated Revenues to Fund Adopted Budget			0004	533,702.51
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	66,291.91

Budget Uses

Expenditure Budget	0002	66,291.91
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	12,919.10
Contingency	0006	1,291.91
Over-Schedule	0011	52,080.90
Fund Balance for Budget	TFS48	21,532.60
Operating Reserve	0961	13,258.38
Unreserved Fund Balance Reappropriated	0970	8,274.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,105.50
State - On-Schedule Transportation Reimbursement	3210	7,105.51
District Tax Levy	1110	43,806.68
District Mills	999	11.43
Total Estimated Revenues to Fund Adopted Budget	0004	66,291.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	90,092.36

Budget Uses

Expenditure Budget	0002	90,092.36
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	59,864.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	59,864.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	30,227.51
District Mills	999	7.89
Total Estimated Revenues to Fund Adopted Budget	0004	90,092.36

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 THOMAS - 5936	2024	59,980.00	0.00	11,996.00	6,000.00
TYPE E 2021 FORD EXPEDITION MAX - 7266	2024	26,880.97	0.00	5,376.19	5,376.19
2021 THOMAS	2020	48,456.50	14,536.95	9,691.30	9,691.30
Type E 2017 Ford Expedition	2019	19,367.00	9,683.50	3,873.40	3,873.40
Blue Bird All American Coach	2014	73,577.50	105,079.63	14,715.50	5,286.62
Bus C 2007 Thomas, Freightliner	2007	33,649.00	50,473.50	N/A	NA
Total					30,227.51

13 Tuition Fund

Adopted Budget	0001	15,494.97

Budget Uses

Expenditure Budget	0002	15,494.97
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,494.97
Unreserved Fund Balance Reappropriated	0970	15,494.97

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,494.97
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-83265804

14 Retirement Fund

Adopted Budget	0001	70,000.00

Budget Uses

Expenditure Budget	0002	70,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,519.45
Operating Reserve	0961	14,000.00
Unreserved Fund Balance Reappropriated	0970	21,519.45

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	48,480.55
Total Estimated Revenues to Fund Adopted Budget	0004	70,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,464.70

Budget Uses

Expenditure Budget	0002	5,464.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,464.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,464.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,000.00
District Mills	999	0.26
Total Estimated Revenues to Fund Adopted Budget	0004	5,464.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,460.07

Budget Uses

Expenditure Budget	0002	2,460.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,058.02
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,058.02
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	402.05
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,460.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	44,715.69

Budget Uses

Expenditure Budget	0002	44,715.69
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,662.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,662.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	8,005.67
State - Advanced Opportunity Aid	3770	5,047.32
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	44,715.69
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

48 Stillwater

0851 Reed Point H S

Submit ID: 0851-83265804

61 Building Reserve Fund

Adopted Budget		0001	50,546.08

Budget Uses

Expenditure Budget		0002	50,546.08
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	33,126.08
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	33,126.08
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,936.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,484.00	
District Tax Levy		1110	3,484.00
District Mills		999	0.91
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.91
Total Estimated Revenues to Fund Adopted Budget		0004	50,546.08

Budget Report
FY 2025

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-78013272

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 18	N/A	804,945

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dalene Hahnkamp

(Signature) (Date)

Chairperson, School Trustees: Cody Tarter

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-78013272

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	168,046.02	16,468.14	10%	9.80%	0.00	130,920.93	37,125.09	46.12
10 Transportation	29,155.67	3,785.34	20%	12.98%	0.00	12,712.39	16,443.28	20.43
11 Bus Depreciation Reserve	68,239.32	0.00	N/A	0.00%	62,414.29	0.00	5,825.03	7.24
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	27,250.00	5,450.00	20%	20.00%	5,256.83	21,993.17		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	408.18	0.00	N/A	0.00%	269.76	138.42	0.00	0.00
29 Flexibility	1,266.00	0.00	N/A	0.00%	1,266.00	0.00	0.00	0.00
61 Building Reserve	75,021.69	0.00	N/A	0.00%	58,041.69	13,584.00	3,396.00	4.22
Total of All Funds	369,386.88	25,703.48			127,248.57	179,348.91	62,789.40	78.01

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-78013272

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 REICHLE K-8 18 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	77,088.90
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,346.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	443.34
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	424.44
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,541.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	847.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,786.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	18
B.	BASE Budget Limit	(II-B)	147,397.22
C.	Maximum Budget Limit	(II-C)	183,627.88
D.	Over-BASE Levy As Submitted on Budget	(II-D)	17,968.91
E.	Adopted Budget	(II-E)	165,366.13

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	150,077.11
H.	Maximum Budget Limit	(II-H)	186,601.78
I.	Highest Budget Without a Vote	(II-I)	168,046.02
J.	Highest Budget	(II-J)	186,601.78
K.	Highest Voted Amount	(II-K)	18,555.76
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	168,046.02

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		16,468.14
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		16,468.14

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		168,046.02
1.	BASE Budget Limit	(V-A1)	150,077.11	
2.	Over-BASE Budget	(V-A2)	17,968.91	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		77,088.90
1.	Direct State Aid Paid By State	(V-B1)	77,088.90	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,346.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		443.34
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		424.44
H.	Special Education Allowable Cost Payment	(V-H)		2,541.28
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		570.17
1.	Actual Non-Levy Revenue	(V-J1)	570.17	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		61,662.98
1.	State - Guaranteed Tax Base Aid	(V-L1)	42,506.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	19,156.18	
M.	**Subtotal of BASE Budget Revenue	(V-M)		150,077.11

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		17,968.91
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		17,968.91

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.80
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		22.32
1.	District Property Tax Levy Mills	(V-U1)	22.32	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.12

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-78013272

01 General Fund

Adopted Budget	0001	168,046.02

Budget Uses

Expenditure Budget	0002	168,046.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	77,088.90
Quality Educator	3111	7,346.00
At Risk Student	3112	0.00
Indian Education For All	3113	443.34
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,541.28
Data For Achievement	3116	424.44
State - Guaranteed Tax Base Aid	3120	42,506.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	570.17
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	19,156.18		
Over-BASE Levy	1110(c)	17,968.91		
District Tax Levy			1110	37,125.09
Total Estimated Revenues to Fund Adopted Budget			0004	168,046.02
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	29,155.67

Budget Uses

Expenditure Budget	0002	29,155.67
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,556.72
Contingency	0006	1,155.67
Over-Schedule	0011	16,443.28
Fund Balance for Budget	TFS48	3,785.34
Operating Reserve	0961	3,785.34
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,356.19
State - On-Schedule Transportation Reimbursement	3210	6,356.20
District Tax Levy	1110	16,443.28
District Mills	999	20.43
Total Estimated Revenues to Fund Adopted Budget	0004	29,155.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	68,239.32

Budget Uses

Expenditure Budget	0002	68,239.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	62,414.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	62,414.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	5,825.03
District Mills	999	7.24
Total Estimated Revenues to Fund Adopted Budget	0004	68,239.32

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2015 Blue Bird Bus 54 capacity	2021	29,125.13	17,475.09	5,825.03	5,825.03
Total					5,825.03

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-78013272

14 Retirement Fund

Adopted Budget	0001	27,250.00

Budget Uses

Expenditure Budget	0002	27,250.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,706.83
Operating Reserve	0961	5,450.00
Unreserved Fund Balance Reappropriated	0970	5,256.83

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	21,993.17
Total Estimated Revenues to Fund Adopted Budget	0004	27,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	408.18

Budget Uses

Expenditure Budget	0002	408.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	269.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	269.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	138.42
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	408.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,266.00

Budget Uses

Expenditure Budget	0002	1,266.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,266.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,266.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,266.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

01 Beaverhead

0015 Reichle Elem

Submit ID: 0015-78013272

61 Building Reserve Fund

Adopted Budget		0001	75,021.69

Budget Uses

Expenditure Budget		0002	75,021.69
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	58,041.69
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	58,041.69
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,584.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,396.00	
District Tax Levy		1110	3,396.00
District Mills		999	4.22
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.22
Total Estimated Revenues to Fund Adopted Budget		0004	75,021.69

Budget Report
FY 2025

11 Dawson

0227 Richey Elem

Submit ID: 0227-64610731

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 49	N/A	2,433,008

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 11 Dawson	45	N/A	1,857,485
Non-located - 42 Richland	4	N/A	575,523

The final budget is approved as set forth in this document.

Certification

District Clerk: Jodi Williams

(Signature) (Date)

Chairperson, School Trustees: Ken Olson

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

11 Dawson

0227 Richey Elem

Submit ID: 0227-64610731

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	572,079.04	55,569.00	10%	9.71%	0.00	400,030.47	172,048.57	70.73
10 Transportation	130,000.00	12,038.00	20%	9.26%	0.00	31,147.60	98,852.40	40.63
11 Bus Depreciation Reserve	46,360.75	0.00	N/A	0.00%	25,649.00	0.00	20,711.75	8.51
13 Tuition	30,000.00		N/A		2,741.00	0.00	27,259.00	11.20
14 Retirement	80,000.00	16,000.00	20%	20.00%	25,859.00	54,141.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	31,380.65	0.00	N/A	0.00%	8,956.00	424.65	22,000.00	9.04
29 Flexibility	429,289.00	0.00	N/A	0.00%	29,289.00	400,000.00	0.00	0.00
61 Building Reserve	20,390.00	0.00	N/A	0.00%	0.00	15,488.27	4,901.73	2.01
Total of All Funds	1,339,499.44	83,607.00			92,494.00	901,231.99	345,773.45	142.12

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

11 Dawson

0227 Richey Elem

Submit ID: 0227-64610731

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RICHEY K-6	38 *
M1	RICHEY 7-8	11 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	225,830.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	30,111.25
D.	At Risk Student	(I-D)	1,256.06
E.	Indian Education For All	(I-E)	1,206.87
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	1,155.42
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	15,176.21
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,541.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,035.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	49
B.	BASE Budget Limit	(II-B)	428,843.43
C.	Maximum Budget Limit	(II-C)	532,657.69
D.	Over-BASE Levy As Submitted on Budget	(II-D)	103,814.26
E.	Adopted Budget	(II-E)	532,657.69

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	460,405.86
H.	Maximum Budget Limit	(II-H)	572,079.04
I.	Highest Budget Without a Vote	(II-I)	572,079.04
J.	Highest Budget	(II-J)	572,079.04
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	572,079.04

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		55,569.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		55,569.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		572,079.04
1.	BASE Budget Limit	(V-A1)	460,405.86	
2.	Over-BASE Budget	(V-A2)	111,673.18	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		225,830.61
1.	Direct State Aid Paid By State	(V-B1)	225,830.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		30,111.25
D.	At Risk Student	(V-D)		1,256.06
E.	Indian Education For All	(V-E)		1,206.87
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		1,155.42
H.	Special Education Allowable Cost Payment	(V-H)		15,176.21
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		33.00
1.	Actual Non-Levy Revenue	(V-J1)	33.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		185,394.44
1.	State - Guaranteed Tax Base Aid	(V-L1)	125,019.05	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	60,375.39	
M.	**Subtotal of BASE Budget Revenue	(V-M)		460,405.86

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		111,673.18
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		111,673.18

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.83
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		45.90
1.	District Property Tax Levy Mills	(V-U1)	45.90	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		70.73

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

11 Dawson

0227 Richey Elem

Submit ID: 0227-64610731

01 General Fund

Adopted Budget	0001	572,079.04

Budget Uses

Expenditure Budget	0002	572,079.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	225,830.61
Quality Educator	3111	30,111.25
At Risk Student	3112	1,256.06
Indian Education For All	3113	1,206.87
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	15,176.21
Data For Achievement	3116	1,155.42
State - Guaranteed Tax Base Aid	3120	125,019.05

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	33.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	60,375.39		
Over-BASE Levy	1110(c)	111,673.18		
District Tax Levy			1110	172,048.57
Total Estimated Revenues to Fund Adopted Budget			0004	572,079.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	28,316.00
Contingency	0006	2,831.60
Over-Schedule	0011	98,852.40
Fund Balance for Budget	TFS48	12,038.00
Operating Reserve	0961	12,038.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,573.80
State - On-Schedule Transportation Reimbursement	3210	15,573.80
District Tax Levy	1110	98,852.40
District Mills	999	40.63
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	46,360.75

Budget Uses

Expenditure Budget	0002	46,360.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	25,649.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	25,649.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	20,711.75
District Mills	999	8.51
Total Estimated Revenues to Fund Adopted Budget	0004	46,360.75

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
blue Expedition	2024	34,815.00	6,963.00	6,963.00	6,963.00
2023 activity bus	2022	49,000.00	19,600.00	9,800.00	9,800.00
white activity bus	2019	53,825.00	80,737.50	N/A	NA
Starcraft Mini	2016	39,487.50	55,282.50	7,897.50	3,948.75
Total					20,711.75

Budget Report
FY 2025

11 Dawson

0227 Richey Elem

Submit ID: 0227-64610731

13 Tuition Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,741.00
Unreserved Fund Balance Reappropriated	0970	2,741.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	27,259.00
District Mills	999	11.20
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

11 Dawson

0227 Richey Elem

Submit ID: 0227-64610731

14 Retirement Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	41,859.00
Operating Reserve	0961	16,000.00
Unreserved Fund Balance Reappropriated	0970	25,859.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	54,141.00
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	31,380.65

Budget Uses

Expenditure Budget	0002	31,380.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,956.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,956.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	424.65
District Tax Levy	1110	22,000.00
District Mills	999	9.04
Total Estimated Revenues to Fund Adopted Budget	0004	31,380.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

11 Dawson

0227 Richey Elem

Submit ID: 0227-64610731

29 Flexibility Fund

Adopted Budget	0001	429,289.00

Budget Uses

Expenditure Budget	0002	429,289.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,289.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,289.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	400,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	429,289.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

11 Dawson

0227 Richey Elem

Submit ID: 0227-64610731

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

11 Dawson

0227 Richey Elem

Submit ID: 0227-64610731

61 Building Reserve Fund

Adopted Budget		0001	20,390.00

Budget Uses

Expenditure Budget		0002	20,390.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,488.27
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,901.73	
District Tax Levy		1110	4,901.73
District Mills		999	2.01
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.01
Total Estimated Revenues to Fund Adopted Budget		0004	20,390.00

Budget Report
FY 2025

11 Dawson

0228 Richey H S

Submit ID: 0228-42428399

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	28	2,720,532

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jodi Williams

(Signature) (Date)

Chairperson, School Trustees: Ken Olson

(Signature) (Date)

County Superintendent: Deanne Smith

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

11 Dawson

0228 Richey H S

Submit ID: 0228-42428399

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	610,436.87	58,479.00	10%	9.58%	0.00	452,361.82	158,075.05	58.09
10 Transportation	100,000.00	1,141.00	20%	1.14%	0.00	12,518.00	87,482.00	32.16
11 Bus Depreciation Reserve	24,634.75	0.00	N/A	0.00%	3,923.00	0.00	20,711.75	7.61
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	80,000.00	16,000.00	20%	20.00%	10,258.00	69,742.00		
17 Adult Education	24,101.00	0.00	35%	0.00%	24,101.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	26,291.13	0.00	N/A	0.00%	7,842.00	449.13	18,000.00	6.62
29 Flexibility	419,595.00	0.00	N/A	0.00%	19,595.00	400,000.00	0.00	0.00
61 Building Reserve	18,410.00	0.00	N/A	0.00%	0.00	14,728.00	3,682.00	1.35
Total of All Funds	1,303,468.75	75,620.00			65,719.00	949,798.95	287,950.80	105.83

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

11 Dawson

0228 Richey H S

Submit ID: 0228-42428399

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 RICHEY HS 9-12 28 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	259,125.01
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	15,246.62
D.	At Risk Student	(I-D)	18.66
E.	Indian Education For All	(I-E)	689.64
F.	American Indian Achievement Gap	(I-F)	484.00
G.	Data For Achievement	(I-G)	660.24
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,970.75
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,323.50
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,527.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	31
B.	BASE Budget Limit	(II-B)	494,475.51
C.	Maximum Budget Limit	(II-C)	613,964.48
D.	Over-BASE Levy As Submitted on Budget	(II-D)	119,488.97
E.	Adopted Budget	(II-E)	613,964.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	486,946.01
H.	Maximum Budget Limit	(II-H)	606,062.16
I.	Highest Budget Without a Vote	(II-I)	610,436.87
J.	Highest Budget	(II-J)	618,819.37
K.	Highest Voted Amount	(II-K)	8,382.50
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	610,436.87

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		58,479.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		58,479.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		610,436.87
1.	BASE Budget Limit	(V-A1)	486,946.01	
2.	Over-BASE Budget	(V-A2)	123,490.86	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		259,125.01
1.	Direct State Aid Paid By State	(V-B1)	259,125.01	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		15,246.62
D.	At Risk Student	(V-D)		18.66
E.	Indian Education For All	(V-E)		689.64
F.	American Indian Achievement Gap	(V-F)		484.00
G.	Data For Achievement	(V-G)		660.24
H.	Special Education Allowable Cost Payment	(V-H)		3,970.75
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		374.00
1.	Actual Non-Levy Revenue	(V-J1)	374.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		206,377.09
1.	State - Guaranteed Tax Base Aid	(V-L1)	171,792.90	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	34,584.19	
M.	**Subtotal of BASE Budget Revenue	(V-M)		486,946.01

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		123,490.86
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		123,490.86

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.70
U.	Over-BASE Mills	(V-U)		45.39
1.	District Property Tax Levy Mills	(V-U1)	45.39	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		58.09

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

11 Dawson

0228 Richey H S

Submit ID: 0228-42428399

01 General Fund

Adopted Budget	0001	610,436.87

Budget Uses

Expenditure Budget	0002	610,436.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	259,125.01
Quality Educator	3111	15,246.62
At Risk Student	3112	18.66
Indian Education For All	3113	689.64
American Indian Achievement Gap	3114	484.00
State Special Education Allowable Cost Payment to Districts	3115	3,970.75
Data For Achievement	3116	660.24
State - Guaranteed Tax Base Aid	3120	171,792.90

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	71.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	303.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	34,584.19		
Over-BASE Levy	1110(c)	123,490.86		
District Tax Levy			1110	158,075.05
Total Estimated Revenues to Fund Adopted Budget			0004	610,436.87
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,380.00
Contingency	0006	1,138.00
Over-Schedule	0011	87,482.00
Fund Balance for Budget	TFS48	1,141.00
Operating Reserve	0961	1,141.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,259.00
State - On-Schedule Transportation Reimbursement	3210	6,259.00
District Tax Levy	1110	87,482.00
District Mills	999	32.16
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	24,634.75

Budget Uses

Expenditure Budget	0002	24,634.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,923.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,923.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	20,711.75
District Mills	999	7.61
Total Estimated Revenues to Fund Adopted Budget	0004	24,634.75

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
blue Expedition	2024	34,815.00	6,963.00	6,963.00	6,963.00
2023 activity bus	2022	49,000.00	19,600.00	9,800.00	9,800.00
white activity bus	2019	53,825.00	80,737.50	N/A	NA
Starcraft Mini	2016	39,487.50	55,282.50	7,897.50	3,948.75
Total					20,711.75

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

11 Dawson

0228 Richey H S

Submit ID: 0228-42428399

14 Retirement Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,258.00
Operating Reserve	0961	16,000.00
Unreserved Fund Balance Reappropriated	0970	10,258.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	69,742.00
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

11 Dawson

0228 Richey H S

Submit ID: 0228-42428399

17 Adult Education Fund

Adopted Budget	0001	24,101.00

Budget Uses

Expenditure Budget	0002	24,101.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,101.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,101.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,101.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

11 Dawson

0228 Richey H S

Submit ID: 0228-42428399

28 Technology Fund

Adopted Budget	0001	26,291.13

Budget Uses

Expenditure Budget	0002	26,291.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,842.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,842.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	449.13
District Tax Levy	1110	18,000.00
District Mills	999	6.62
Total Estimated Revenues to Fund Adopted Budget	0004	26,291.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

11 Dawson

0228 Richey H S

Submit ID: 0228-42428399

29 Flexibility Fund

Adopted Budget	0001	419,595.00

Budget Uses

Expenditure Budget	0002	419,595.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	19,595.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,595.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	400,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	419,595.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

11 Dawson

0228 Richey H S

Submit ID: 0228-42428399

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

11 Dawson

0228 Richey H S

Submit ID: 0228-42428399

61 Building Reserve Fund

Adopted Budget		0001	18,410.00

Budget Uses

Expenditure Budget		0002	18,410.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	14,728.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,682.00	
District Tax Levy		1110	3,682.00
District Mills		999	1.35
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.35
Total Estimated Revenues to Fund Adopted Budget		0004	18,410.00

Budget Report
FY 2025

05 Carbon

Submit ID: 0069-03588948

0069 Roberts K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 73	* 45	3,219,220

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: JaLayne Obert

(Signature) (Date)

Chairperson, School Trustees: Michelle Swansborough

(Signature) (Date)

County Superintendent: Lori Lynde

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
05 Carbon
0069 Roberts K-12 Schools

Submit ID: 0069-03588948

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,303,817.52	124,256.98	10%	9.53%	0.00	1,099,503.29	204,314.23	63.49
10 Transportation	137,769.78	20,000.00	20%	14.52%	33,137.26	22,986.76	81,645.76	25.36
11 Bus Depreciation Reserve	183,026.88	0.00	N/A	0.00%	160,202.88	0.00	22,824.00	7.09
13 Tuition	95,000.00		N/A		65,920.00	0.00	29,080.00	9.03
14 Retirement	182,476.82	30,000.00	20%	16.44%	34,031.18	148,445.64		
17 Adult Education	31,626.54	0.00	35%	0.00%	31,626.54	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	24,830.87	0.00	N/A	0.00%	6,213.16	1,117.71	17,500.00	5.44
29 Flexibility	441.82	0.00	N/A	0.00%	441.82	0.00	0.00	0.00
61 Building Reserve	120,451.71	0.00	N/A	0.00%	76,701.71	30,165.06	13,584.94	4.22
Total of All Funds	2,079,441.94	174,256.98			408,274.55	1,302,218.46	368,948.93	114.63

50 Debt Service Tax Jurisdiction								
0069	0.00	0.00	20-9-438	0.00%	4,668.33	0.00	0.00	0.00

Budget Report
FY 2025

05 Carbon

Submit ID: 0069-03588948

0069 Roberts K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROBERTS K-6	52 *
M1	ROBERTS 7-8	21 *
H1	ROBERTS HS 9-12	45 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	621,654.88
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	62,441.00
D.	At Risk Student	(I-D)	4,805.74
E.	Indian Education For All	(I-E)	2,906.34
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	2,782.44
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,994.81
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,664.58
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,611.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	16,616.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	125
B.	BASE Budget Limit	(II-B)	1,229,894.02
C.	Maximum Budget Limit	(II-C)	1,526,718.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	92,000.00
E.	Adopted Budget	(II-E)	1,321,894.02

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,211,817.53
H.	Maximum Budget Limit	(II-H)	1,503,558.52
I.	Highest Budget Without a Vote	(II-I)	1,303,817.53
J.	Highest Budget	(II-J)	1,503,558.52
K.	Highest Voted Amount	(II-K)	199,740.99
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,303,817.52

Budget Report
FY 2025
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0069 Roberts K-12 Schools

Submit ID: 0069-03588948

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			124,256.98
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			124,256.98

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	10,323.95	6,670.86	16,994.81
B.	Special Education RSBG to Coop	3,441.10	2,223.48	5,664.58
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	5,506.02	3,557.74	9,063.76

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	497,168.80	362,880.00	860,048.80
		674,059.80	716,667.00	1,390,726.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	237,943.11	252,983.45	490,926.56
H.	Special Education in BASE@40%	5,506.02	3,557.74	9,063.76
I.	Subsidized BASE Amount	243,449.13	256,541.19	499,990.32
J.	Subsidized BASE Ratio	49%	51%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,303,817.52
	1. BASE Budget Limit	(V-A1)	1,211,817.53	
	2. Over-BASE Budget	(V-A2)	91,999.99	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		621,654.88
	1. Direct State Aid Paid By State	(V-B1)	621,654.88	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		62,441.00
D.	At Risk Student	(V-D)		4,805.74
E.	Indian Education For All	(V-E)		2,906.34
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		2,782.44

H.	Special Education Allowable Cost Payment	(V-H)		16,994.81
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,062.82
	1. Actual Non-Levy Revenue	(V-J1)	8,062.82	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		491,927.50
	1. State - Guaranteed Tax Base Aid	(V-L1)	379,613.26	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	112,314.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,211,817.53

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		91,999.99
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		91,999.99

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.26
T.	BASE Mills - High School	(V-T)		12.65
U.	Over-BASE Mills	(V-U)		28.58
	1. District Property Tax Levy Mills	(V-U1)	28.58	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		63.49

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,303,817.52

Budget Uses

Expenditure Budget	0002	1,303,817.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	621,654.88
Quality Educator	3111	62,441.00
At Risk Student	3112	4,805.74
Indian Education For All	3113	2,906.34
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	16,994.81
Data For Achievement	3116	2,782.44
State - Guaranteed Tax Base Aid	3120	379,613.26

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,062.82
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	112,314.24		
Over-BASE Levy	1110(c)	91,999.99		
District Tax Levy			1110	204,314.23
Total Estimated Revenues to Fund Adopted Budget			0004	1,303,817.52
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	137,769.78

Budget Uses

Expenditure Budget	0002	137,769.78
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,897.05
Contingency	0006	2,089.71
Over-Schedule	0011	114,783.02
Fund Balance for Budget	TFS48	53,137.26
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	33,137.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,493.38
State - On-Schedule Transportation Reimbursement	3210	11,493.38
District Tax Levy	1110	81,645.76
District Mills	999	25.36
Total Estimated Revenues to Fund Adopted Budget	0004	137,769.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	183,026.88

Budget Uses

Expenditure Budget	0002	183,026.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	160,202.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	160,202.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	22,824.00
District Mills	999	7.09
Total Estimated Revenues to Fund Adopted Budget	0004	183,026.88

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Ford Expedition E-Bus	2019	33,355.00	8,335.00	6,671.00	3,335.00
2017 Thomas Bus #8	2017	98,335.00	17,303.84	19,667.00	9,833.00
2015 Thomas	2014	96,555.00	27,800.38	19,311.00	9,656.00
2009 ACTIVITY BUS	2009	138,625.00	65,208.34	27,725.00	0.00
2007 Thomas	2006	71,619.05	83,792.18	14,323.81	0.00
4UZAAXCSX5CN82570	2005	65,497.45	87,641.62	13,099.49	0.00
Total					22,824.00

13 Tuition Fund

Adopted Budget	0001	95,000.00

Budget Uses

Expenditure Budget	0002	95,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	65,920.00
Unreserved Fund Balance Reappropriated	0970	65,920.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	29,080.00
District Mills	999	9.03
Total Estimated Revenues to Fund Adopted Budget	0004	95,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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Submit ID: 0069-03588948

14 Retirement Fund

Adopted Budget	0001	182,476.82

Budget Uses

Expenditure Budget	0002	182,476.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	64,031.18
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	34,031.18

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	148,445.64
Total Estimated Revenues to Fund Adopted Budget	0004	182,476.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	31,626.54

Budget Uses

Expenditure Budget	0002	31,626.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,626.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,626.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	31,626.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	24,830.87

Budget Uses

Expenditure Budget	0002	24,830.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,213.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,213.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,117.71
District Tax Levy	1110	17,500.00
District Mills	999	5.44
Total Estimated Revenues to Fund Adopted Budget	0004	24,830.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	441.82

Budget Uses

Expenditure Budget	0002	441.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	441.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	441.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	441.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

05 Carbon

Submit ID: 0069-03588948

0069 Roberts K-12 Schools

50 Debt Service Fund

0069

Taxable Value		3,219,220.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,668.33
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,668.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	4,668.33

Budget Report
FY 2025
05 Carbon
0069 Roberts K-12 Schools

Submit ID: 0069-03588948

61 Building Reserve Fund

Adopted Budget		0001	120,451.71
Budget Uses			
Expenditure Budget		0002	120,451.71
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	76,701.71
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	76,701.71
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	30,165.06
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,584.94	
District Tax Levy		1110	13,584.94
District Mills		999	4.22
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.22
Total Estimated Revenues to Fund Adopted Budget		0004	120,451.71

Budget Report
FY 2025

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-67099581

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 457	N/A	205,741

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 21 Hill	406	N/A	205,741
Non-located - 08 Chouteau	51	N/A	0

The final budget is approved as set forth in this document.

Certification

District Clerk: Scott Adams

(Signature) (Date)

Chairperson, School Trustees: Paulette Standing Rock

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-67099581

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,958,973.42	295,897.34	10%	10.00%	187,758.49	2,767,177.59	4,037.34	18.80
10 Transportation	132,930.60	0.00	20%	0.00%	13,978.54	118,952.06	0.00	0.00
11 Bus Depreciation Reserve	608,282.14	0.00	N/A	0.00%	528,582.14	0.00	79,700.00	387.38
13 Tuition	859.71		N/A		859.71	0.00	0.00	0.00
14 Retirement	720,000.00	141,242.95	20%	19.62%	0.00	720,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	63,719.24	0.00	N/A	0.00%	60,990.05	2,729.19	0.00	0.00
29 Flexibility	6,000.41	0.00	N/A	0.00%	6,000.41	0.00	0.00	0.00
61 Building Reserve	6,103.54	0.00	N/A	0.00%	6,103.54	0.00	0.00	0.00
Total of All Funds	4,496,869.06	437,140.29			804,272.88	3,608,858.84	83,737.34	406.18

50 Debt Service								
Tax Jurisdiction								
REVENUE	0.00	0.00	20-9-438	0.00%	174,824.90	0.00	0.00	0.00

Budget Report
FY 2025

21 Hill

Submit ID: 1207-67099581

1207 Rocky Boy Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROCKY BOY K-6	381	*
M1	ROCKY BOY 7-8	76	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,427,002.80
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	129,381.43
D.	At Risk Student	(I-D)	50,680.52
E.	Indian Education For All	(I-E)	11,255.91
F.	American Indian Achievement Gap	(I-F)	100,430.00
G.	Data For Achievement	(I-G)	10,776.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	66,867.43
I.	State Special Education Related-Services Payment To Coop	(I-I)	22,287.74
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	51,625.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	494
B.	BASE Budget Limit	(II-B)	3,078,498.04
C.	Maximum Budget Limit	(II-C)	3,803,798.54
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	3,078,498.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,958,973.42
H.	Maximum Budget Limit	(II-H)	3,628,657.73
I.	Highest Budget Without a Vote	(II-I)	2,958,973.42
J.	Highest Budget	(II-J)	3,628,657.73
K.	Highest Voted Amount	(II-K)	669,684.31
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,958,973.42

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		295,897.34
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		187,758.49
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	187,758.49	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		483,655.83

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,958,973.42
1.	BASE Budget Limit	(V-A1)	2,958,973.42	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,427,002.80
1.	Direct State Aid Paid By State	(V-B1)	1,427,002.80	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		129,381.43
D.	At Risk Student	(V-D)		50,680.52
E.	Indian Education For All	(V-E)		11,255.91
F.	American Indian Achievement Gap	(V-F)		100,430.00
G.	Data For Achievement	(V-G)		10,776.06
H.	Special Education Allowable Cost Payment	(V-H)		66,867.43
I.	Remaining Fund Balance Available	(V-I)		187,758.49
J.	Non-Levy Revenue and Funding Sources	(V-J)		233.44
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	233.44	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		974,587.34
1.	State - Guaranteed Tax Base Aid	(V-L1)	970,550.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	4,037.34	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,958,973.42

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		18.80
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		18.80

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-67099581

01 General Fund

Adopted Budget	0001	2,958,973.42

Budget Uses

Expenditure Budget	0002	2,958,973.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	187,758.49
Direct State Aid	3110	1,427,002.80
Quality Educator	3111	129,381.43
At Risk Student	3112	50,680.52
Indian Education For All	3113	11,255.91
American Indian Achievement Gap	3114	100,430.00
State Special Education Allowable Cost Payment to Districts	3115	66,867.43
Data For Achievement	3116	10,776.06
State - Guaranteed Tax Base Aid	3120	970,550.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	233.44
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	4,037.34		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	4,037.34
Total Estimated Revenues to Fund Adopted Budget			0004	2,958,973.42
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	132,930.60

Budget Uses

Expenditure Budget	0002	132,930.60
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	108,138.24
Contingency	0006	10,813.82
Over-Schedule	0011	13,978.54
Fund Balance for Budget	TFS48	13,978.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,978.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	59,476.03
State - On-Schedule Transportation Reimbursement	3210	59,476.03
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	132,930.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-67099581

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	608,282.14

Budget Uses

Expenditure Budget	0002	608,282.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	528,582.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	528,582.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	79,700.00
District Mills	999	387.38
Total Estimated Revenues to Fund Adopted Budget	0004	608,282.14

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Freightliner	2020	104,800.00	41,920.00	20,960.00	20,960.00
2021 Thomas	2020	62,623.00	24,272.00	12,524.60	12,136.00
2019 Blue Bird Microbus	2019	49,320.00	19,728.00	9,864.00	9,864.00
2018 Bluebird All American 84 Passenger	2018	67,000.00	51,075.00	13,400.00	13,400.00
2019 Bluebird All American	2018	66,340.00	31,845.00	13,268.00	6,990.00
2015 Blue Bird T3RE4006 All American Activity Bus	2016	111,300.00	124,230.00	22,260.00	16,350.00
2011 Blue Bird 12-3764 Bus#3	2011	89,250.00	133,875.00	N/A	NA
2011 Blue Bird 12-3765 Bus#9	2011	103,000.00	154,500.00	N/A	NA
2011 Blue Bird 12-4472 Bus#6	2011	86,250.00	129,375.00	N/A	NA
2011 Blue Bird 12-4555 Bus#2	2011	96,250.00	144,375.00	N/A	NA
Total					79,700.00

13 Tuition Fund

Adopted Budget	0001	859.71

Budget Uses

Expenditure Budget	0002	859.71
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	859.71
Unreserved Fund Balance Reappropriated	0970	859.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	859.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-67099581

14 Retirement Fund

Adopted Budget	0001	720,000.00

Budget Uses

Expenditure Budget	0002	720,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	141,242.95
Operating Reserve	0961	141,242.95
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	720,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	720,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	63,719.24

Budget Uses

Expenditure Budget	0002	63,719.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	60,990.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	60,990.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,729.19
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	63,719.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6,000.41

Budget Uses

Expenditure Budget	0002	6,000.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,000.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,000.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,000.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

REVENUE

Taxable Value		205,741.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	174,824.90
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	174,824.90
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	174,824.90

Budget Report
FY 2025

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-67099581

Revenue Bond

Adopted Budget	0001	149,892.50

Budget Uses

Expenditure Budget	0002	149,892.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	149,892.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	05/25/2011	10/01/2024	1,550,000.00	0.00	145,000.00	2,392.50	2,500.00
Total Bond Requirements							149,892.50
Total Debt Service Requirements						0002	149,892.50

Budget Report
FY 2025

21 Hill

1207 Rocky Boy Elem

Submit ID: 1207-67099581

61 Building Reserve Fund

Adopted Budget		0001	6,103.54

Budget Uses

Expenditure Budget		0002	6,103.54
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	6,103.54
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	6,103.54
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	6,103.54

Budget Report
FY 2025

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-72299408

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	148	205,741

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Scott Adams

(Signature) (Date)

Chairperson, School Trustees: Paulette Standing Rock

(Signature) (Date)

County Superintendent: Victoria Proctor

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-72299408

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,368,409.22	136,840.92	10%	10.00%	66,772.14	1,299,146.60	2,490.48	11.61
10 Transportation	44,048.25	0.00	20%	0.00%	14,310.23	29,738.02	0.00	0.00
11 Bus Depreciation Reserve	425,351.92	0.00	N/A	0.00%	386,630.12	0.00	38,721.80	188.21
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	350,000.00	70,000.00	20%	20.00%	100,347.77	249,652.23		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	36,057.19	0.00	N/A	0.00%	34,795.05	1,262.14	0.00	0.00
29 Flexibility	6,088.84	0.00	N/A	0.00%	6,088.84	0.00	0.00	0.00
61 Building Reserve	11,306.26	0.00	N/A	0.00%	11,306.26	0.00	0.00	0.00
Total of All Funds	2,241,261.68	206,840.92			620,250.41	1,579,798.99	41,212.28	199.82

50 Debt Service **Tax Jurisdiction**								
REVENUE	0.00	0.00	20-9-438	0.00%	259,172.16	0.00	0.00	0.00

Budget Report
FY 2025

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-72299408

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ROCKY BOY HS 9-12 148

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	689,921.26
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	39,980.61
D.	At Risk Student	(I-D)	15,643.51
E.	Indian Education For All	(I-E)	3,645.24
F.	American Indian Achievement Gap	(I-F)	34,848.00
G.	Data For Achievement	(I-G)	3,489.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	23,506.84
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,835.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	42,030.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	148
B.	BASE Budget Limit	(II-B)	1,332,006.91
C.	Maximum Budget Limit	(II-C)	1,649,937.88
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	1,332,006.91

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,368,409.22
H.	Maximum Budget Limit	(II-H)	1,695,904.00
I.	Highest Budget Without a Vote	(II-I)	1,368,409.22
J.	Highest Budget	(II-J)	1,695,904.00
K.	Highest Voted Amount	(II-K)	327,494.78
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,368,409.22

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		136,840.92
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		66,772.14
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	66,772.14	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		203,613.06

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,368,409.22
1.	BASE Budget Limit	(V-A1)	1,368,409.22	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		689,921.26
1.	Direct State Aid Paid By State	(V-B1)	689,921.26	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		39,980.61
D.	At Risk Student	(V-D)		15,643.51
E.	Indian Education For All	(V-E)		3,645.24
F.	American Indian Achievement Gap	(V-F)		34,848.00
G.	Data For Achievement	(V-G)		3,489.84
H.	Special Education Allowable Cost Payment	(V-H)		23,506.84
I.	Remaining Fund Balance Available	(V-I)		66,772.14
J.	Non-Levy Revenue and Funding Sources	(V-J)		143.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	143.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		490,458.78
1.	State - Guaranteed Tax Base Aid	(V-L1)	487,968.30	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,490.48	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,368,409.22

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		11.61
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		11.61

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-72299408

01 General Fund

Adopted Budget	0001	1,368,409.22

Budget Uses

Expenditure Budget	0002	1,368,409.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	66,772.14
Direct State Aid	3110	689,921.26
Quality Educator	3111	39,980.61
At Risk Student	3112	15,643.51
Indian Education For All	3113	3,645.24
American Indian Achievement Gap	3114	34,848.00
State Special Education Allowable Cost Payment to Districts	3115	23,506.84
Data For Achievement	3116	3,489.84
State - Guaranteed Tax Base Aid	3120	487,968.30

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	143.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	2,490.48		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	2,490.48
Total Estimated Revenues to Fund Adopted Budget			0004	1,368,409.22
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	44,048.25

Budget Uses

Expenditure Budget	0002	44,048.25
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,034.56
Contingency	0006	2,703.46
Over-Schedule	0011	14,310.23
Fund Balance for Budget	TFS48	14,310.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,310.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,869.01
State - On-Schedule Transportation Reimbursement	3210	14,869.01
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	44,048.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-72299408

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	425,351.92

Budget Uses

Expenditure Budget	0002	425,351.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	386,630.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	386,630.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	38,721.80
District Mills	999	188.21
Total Estimated Revenues to Fund Adopted Budget	0004	425,351.92

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 Freightliner	2020	41,920.00	31,294.00	8,384.00	8,384.00
2021 Thomas	2020	41,749.00	17,605.80	8,349.80	8,349.80
2019 Blue Bird Microbus	2019	32,880.00	26,304.00	6,576.00	6,576.00
2018 Bluebird All American 84 Passenger	2018	36,400.00	29,120.00	7,280.00	7,280.00
2019 Bluebird All American	2018	40,660.00	32,528.00	8,132.00	8,132.00
2015 Blue Bird T3RE4006 All American Activity	2016	74,200.00	111,300.00	N/A	NA
2001 Motor Coach Transit Bus#18	2011	218,500.00	327,750.00	N/A	NA
New Charter Bus, 12-588, VIN#F224468	2005	125,000.00	187,500.00	N/A	NA
Total					38,721.80

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-72299408

14 Retirement Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	170,347.77
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	100,347.77

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	249,652.23
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	36,057.19

Budget Uses

Expenditure Budget	0002	36,057.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	34,795.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,795.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,262.14
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	36,057.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6,088.84

Budget Uses

Expenditure Budget	0002	6,088.84
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,088.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,088.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,088.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

REVENUE

Taxable Value		205,741.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	259,172.16
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	259,172.16
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	259,172.16

Budget Report
FY 2025

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-72299408

Revenue Bond

Adopted Budget	0001	221,047.50

Budget Uses

Expenditure Budget	0002	221,047.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	221,047.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	05/25/2011	10/01/2024	2,325,000.00	-10,000.00	215,000.00	3,547.50	2,500.00
Total Bond Requirements							221,047.50
Total Debt Service Requirements						0002	221,047.50

Budget Report
FY 2025

21 Hill

1229 Rocky Boy H S

Submit ID: 1229-72299408

61 Building Reserve Fund

Adopted Budget		0001	11,306.26

Budget Uses

Expenditure Budget		0002	11,306.26
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	11,306.26
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	11,306.26
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	11,306.26

Budget Report
FY 2025

24 Lake

1199 Ronan Elem

Submit ID: 1199-84610600

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 1,124	N/A	12,001,313

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: TJ Harold-Marmon

(Signature) (Date)

Chairperson, School Trustees: W. Robert Cornwell

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

24 Lake

1199 Ronan Elem

Submit ID: 1199-84610600

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	7,292,151.24	180,685.46	10%	2.48%	0.00	7,003,559.94	288,591.30	24.01
10 Transportation	610,103.00	73,898.95	20%	12.11%	0.00	231,742.92	378,360.08	31.53
11 Bus Depreciation Reserve	792,597.84	0.00	N/A	0.00%	449,296.85	0.00	343,300.99	28.61
13 Tuition	35,000.00		N/A		10,639.69	0.00	24,360.31	2.03
14 Retirement	1,505,675.00	169,067.59	20%	11.23%	279,894.20	1,225,780.80		
17 Adult Education	30,000.00	0.00	35%	0.00%	21,371.84	0.00	8,628.16	0.72
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	8,526.40	0.00	N/A	0.00%	1,800.53	6,725.87	0.00	0.00
29 Flexibility	40,571.38	0.00	N/A	0.00%	23,540.54	17,030.84	0.00	0.00
61 Building Reserve	278,417.33	0.00	N/A	0.00%	138,897.33	93,410.57	46,109.43	3.84
Total of All Funds	10,593,042.19	423,652.00			925,440.98	8,578,250.94	1,089,350.27	90.74

50 Debt Service **Tax Jurisdiction**								
24-1199	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

24 Lake

1199 Ronan Elem

Submit ID: 1199-84610600

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RONAN K-6	901 *
M1	RONAN 7-8	223 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	3,416,613.44
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	373,749.79
D.	At Risk Student	(I-D)	116,373.98
E.	Indian Education For All	(I-E)	27,684.12
F.	American Indian Achievement Gap	(I-F)	178,354.00
G.	Data For Achievement	(I-G)	26,503.92
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	324,815.02
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	105,767.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,132
B.	BASE Budget Limit	(II-B)	7,126,337.47
C.	Maximum Budget Limit	(II-C)	8,805,505.51
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	7,126,337.47

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	7,292,151.24
H.	Maximum Budget Limit	(II-H)	9,015,726.35
I.	Highest Budget Without a Vote	(II-I)	7,292,151.24
J.	Highest Budget	(II-J)	9,015,726.35
K.	Highest Voted Amount	(II-K)	1,723,575.11
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	7,292,151.24

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		180,685.46
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		180,685.46

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		7,292,151.24
1.	BASE Budget Limit	(V-A1)	7,292,151.24	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		3,416,613.44
1.	Direct State Aid Paid By State	(V-B1)	3,416,613.44	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		373,749.79
D.	At Risk Student	(V-D)		116,373.98
E.	Indian Education For All	(V-E)		27,684.12
F.	American Indian Achievement Gap	(V-F)		178,354.00
G.	Data For Achievement	(V-G)		26,503.92
H.	Special Education Allowable Cost Payment	(V-H)		324,815.02
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,828,056.97
1.	State - Guaranteed Tax Base Aid	(V-L1)	2,539,465.67	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	288,591.30	
M.	**Subtotal of BASE Budget Revenue	(V-M)		7,292,151.24

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.01
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.01

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

24 Lake

1199 Ronan Elem

Submit ID: 1199-84610600

01 General Fund

Adopted Budget	0001	7,292,151.24

Budget Uses

Expenditure Budget	0002	7,292,151.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	3,416,613.44
Quality Educator	3111	373,749.79
At Risk Student	3112	116,373.98
Indian Education For All	3113	27,684.12
American Indian Achievement Gap	3114	178,354.00
State Special Education Allowable Cost Payment to Districts	3115	324,815.02
Data For Achievement	3116	26,503.92
State - Guaranteed Tax Base Aid	3120	2,539,465.67

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	288,591.30		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	288,591.30
Total Estimated Revenues to Fund Adopted Budget			0004	7,292,151.24
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	610,103.00

Budget Uses

Expenditure Budget	0002	610,103.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	210,675.38
Contingency	0006	21,067.54
Over-Schedule	0011	378,360.08
Fund Balance for Budget	TFS48	73,898.95
Operating Reserve	0961	73,898.95
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	115,871.46
State - On-Schedule Transportation Reimbursement	3210	115,871.46
District Tax Levy	1110	378,360.08
District Mills	999	31.53
Total Estimated Revenues to Fund Adopted Budget	0004	610,103.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

1199 Ronan Elem

Submit ID: 1199-84610600

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	792,597.84

Budget Uses

Expenditure Budget	0002	792,597.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	449,296.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	449,296.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	343,300.99
District Mills	999	28.61
Total Estimated Revenues to Fund Adopted Budget	0004	792,597.84

Budget Report
FY 2025

24 Lake

1199 Ronan Elem

Submit ID: 1199-84610600

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
AB 49653	2024	149,650.00	0.00	29,930.00	27,251.27
D34777	2024	82,928.00	0.00	16,585.60	15,101.19
THMAS 07186	2023	109,305.16	16,877.57	21,861.03	19,904.47
THOMAS 04206	2023	100,724.01	16,924.51	20,144.80	18,341.84
THOMAS 04207	2023	100,724.01	16,924.51	20,144.80	18,341.84
THOMAS 07184	2023	109,305.16	16,877.57	21,861.03	19,904.47
THOMAS 07185	2023	109,305.16	16,877.57	21,861.03	19,904.47
THOMAS 4208	2023	100,724.01	16,924.51	20,144.80	18,341.84
MCI 067939	2022	131,554.85	52,621.94	26,310.97	23,956.14
77586	2021	74,062.50	59,250.00	14,812.50	13,486.78
77587	2021	80,812.50	64,650.00	16,162.50	14,715.96
85742 BLUE BIRD	2021	85,875.00	51,525.00	17,175.00	15,637.84
85743 BLUE BIRD	2021	84,375.00	50,625.00	16,875.00	15,364.69
85744 BLUE BIRD	2021	84,375.00	50,625.00	16,875.00	15,364.69
SPED SHORT	2021	55,125.00	44,100.00	11,025.00	10,038.26
50866	2020	55,559.60	44,447.68	11,111.92	10,117.40
50867	2020	55,559.60	44,447.68	11,111.92	10,117.40
57185	2020	76,156.69	60,925.36	15,231.34	13,868.13
66190 MCI ACT	2019	55,750.00	55,750.00	11,150.00	10,152.08
49792	2018	54,750.00	58,856.25	10,950.00	9,969.98
90274	2018	42,870.65	46,085.95	8,574.13	7,806.75
90275	2018	42,870.65	46,085.95	8,574.13	7,806.75
90276	2018	42,870.65	46,085.95	8,574.13	7,806.75
9240 INTERN AB	2015	111,543.40	133,423.67	22,308.68	0.00
3836 CHEVY	2012	56,293.71	84,440.57	N/A	NA
1885 DERA	2011	44,507.93	66,761.90	N/A	NA
2352 SP NEEDS	2011	51,132.75	76,699.13	N/A	NA
Total					343,300.99

Budget Report
FY 2025

24 Lake

1199 Ronan Elem

Submit ID: 1199-84610600

13 Tuition Fund

Adopted Budget	0001	35,000.00

Budget Uses

Expenditure Budget	0002	35,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,639.69
Unreserved Fund Balance Reappropriated	0970	10,639.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	24,360.31
District Mills	999	2.03
Total Estimated Revenues to Fund Adopted Budget	0004	35,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,505,675.00

Budget Uses

Expenditure Budget	0002	1,505,675.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	448,961.79
Operating Reserve	0961	169,067.59
Unreserved Fund Balance Reappropriated	0970	279,894.20

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,225,780.80
Total Estimated Revenues to Fund Adopted Budget	0004	1,505,675.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

1199 Ronan Elem

Submit ID: 1199-84610600

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,371.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,371.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,628.16
District Mills	999	0.72
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

1199 Ronan Elem

Submit ID: 1199-84610600

28 Technology Fund

Adopted Budget	0001	8,526.40

Budget Uses

Expenditure Budget	0002	8,526.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,800.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,800.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	6,725.87
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,526.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	40,571.38

Budget Uses

Expenditure Budget	0002	40,571.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,540.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,540.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	17,030.84
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,571.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

1199 Ronan Elem

Submit ID: 1199-84610600

50 Debt Service Fund

24-1199

Taxable Value		12,001,313.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

1199 Ronan Elem

Submit ID: 1199-84610600

61 Building Reserve Fund

Adopted Budget		0001	278,417.33

Budget Uses

Expenditure Budget		0002	278,417.33
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	138,897.33
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	138,897.33
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	93,410.57
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	46,109.43	
District Tax Levy		1110	46,109.43
District Mills		999	3.84
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.84
Total Estimated Revenues to Fund Adopted Budget		0004	278,417.33

Budget Report
FY 2025

24 Lake

1200 Ronan H S

Submit ID: 1200-07950558

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	394	12,001,313

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: TJ Harold-Marmon

(Signature) (Date)

Chairperson, School Trustees: W. Robert Cornwell

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

24 Lake

1200 Ronan H S

Submit ID: 1200-07950558

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,144,923.34	256,094.60	10%	8.14%	0.00	2,996,452.63	148,470.71	12.40
10 Transportation	214,361.00	22,760.28	20%	10.62%	0.00	81,423.19	132,937.81	11.08
11 Bus Depreciation Reserve	452,690.22	0.00	N/A	0.00%	280,524.96	0.00	172,165.26	14.35
13 Tuition	18,500.00		N/A		15,339.54	0.00	3,160.46	0.26
14 Retirement	444,506.00	88,901.20	20%	20.00%	30,091.00	414,415.00		
17 Adult Education	7,500.00	0.00	35%	0.00%	4,362.46	0.00	3,137.54	0.26
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,501.67	0.00	N/A	0.00%	600.97	2,900.70	0.00	0.00
29 Flexibility	62,370.22	0.00	N/A	0.00%	28,276.76	34,093.46	0.00	0.00
61 Building Reserve	235,575.60	0.00	N/A	0.00%	173,935.60	40,909.65	20,730.35	1.73
Total of All Funds	4,583,928.05	367,756.08			533,131.29	3,570,194.63	480,602.13	40.08

50 Debt Service **Tax Jurisdiction**								
1200	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

24 Lake

1200 Ronan H S

Submit ID: 1200-07950558

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 RONAN HS 9-12 394 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,562,992.05
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	118,432.21
D.	At Risk Student	(I-D)	43,888.12
E.	Indian Education For All	(I-E)	9,704.22
F.	American Indian Achievement Gap	(I-F)	52,756.00
G.	Data For Achievement	(I-G)	9,290.52
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	81,107.91
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	90,184.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	424
B.	BASE Budget Limit	(II-B)	3,240,549.07
C.	Maximum Budget Limit	(II-C)	4,004,340.45
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	3,240,549.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,144,923.34
H.	Maximum Budget Limit	(II-H)	3,892,913.39
I.	Highest Budget Without a Vote	(II-I)	3,144,923.34
J.	Highest Budget	(II-J)	3,892,913.39
K.	Highest Voted Amount	(II-K)	747,990.05
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,144,923.34

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		256,094.60
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		256,094.60

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,144,923.34
1.	BASE Budget Limit	(V-A1)	3,144,923.34	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,562,992.05
1.	Direct State Aid Paid By State	(V-B1)	1,562,992.05	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		118,432.21
D.	At Risk Student	(V-D)		43,888.12
E.	Indian Education For All	(V-E)		9,704.22
F.	American Indian Achievement Gap	(V-F)		52,756.00
G.	Data For Achievement	(V-G)		9,290.52
H.	Special Education Allowable Cost Payment	(V-H)		81,107.91
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,266,752.31
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,118,281.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	148,470.71	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,144,923.34

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.40
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		12.40

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

24 Lake

1200 Ronan H S

Submit ID: 1200-07950558

01 General Fund

Adopted Budget	0001	3,144,923.34

Budget Uses

Expenditure Budget	0002	3,144,923.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,562,992.05
Quality Educator	3111	118,432.21
At Risk Student	3112	43,888.12
Indian Education For All	3113	9,704.22
American Indian Achievement Gap	3114	52,756.00
State Special Education Allowable Cost Payment to Districts	3115	81,107.91
Data For Achievement	3116	9,290.52
State - Guaranteed Tax Base Aid	3120	1,118,281.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	148,470.71		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	148,470.71
Total Estimated Revenues to Fund Adopted Budget			0004	3,144,923.34
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	214,361.00

Budget Uses

Expenditure Budget	0002	214,361.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	74,021.08
Contingency	0006	7,402.11
Over-Schedule	0011	132,937.81
Fund Balance for Budget	TFS48	22,760.28
Operating Reserve	0961	22,760.28
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	40,711.59
State - On-Schedule Transportation Reimbursement	3210	40,711.60
District Tax Levy	1110	132,937.81
District Mills	999	11.08
Total Estimated Revenues to Fund Adopted Budget	0004	214,361.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	452,690.22

Budget Uses

Expenditure Budget	0002	439,690.22
Add To Fund Balance	0003	13,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	280,524.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	280,524.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	172,165.26
District Mills	999	14.35
Total Estimated Revenues to Fund Adopted Budget	0004	452,690.22

Budget Report
FY 2025

24 Lake

1200 Ronan H S

Submit ID: 1200-07950558

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
AB 49653	2024	55,350.00	0.00	11,070.00	10,195.47
D34777	2024	30,672.00	0.00	6,134.40	5,649.78
THMAS 04208	2023	33,487.99	4,969.62	6,697.60	6,168.49
THOMAS 04206	2023	33,487.99	4,969.62	6,697.60	6,168.49
THOMAS 04207	2023	33,487.99	4,969.62	6,697.60	6,168.49
THOMAS 07184	2023	35,029.84	5,198.43	7,005.97	6,452.50
THOMAS 07185	2023	35,029.84	5,198.43	7,005.97	6,452.50
THOMAS 07186	2023	35,029.84	5,198.43	7,005.97	6,452.50
MCI 067939	2022	197,418.11	78,967.24	39,483.62	36,364.42
77586	2021	24,687.50	19,750.00	4,937.50	4,547.44
77587	2021	26,937.50	21,550.00	5,387.50	4,961.89
85742 BLUE BIRD	2021	28,625.00	17,175.00	5,725.00	5,272.73
85743 BLUE BIRD	2021	28,125.00	16,875.00	5,625.00	5,180.63
85744 BLUE BIRD	2021	28,125.00	16,875.00	5,625.00	5,180.63
SPED SHORT	2021	18,375.00	14,700.00	3,675.00	3,384.68
50866	2020	18,519.87	14,815.88	3,703.97	3,411.36
50867	2020	18,519.87	14,815.88	3,703.97	3,411.36
57185	2020	25,385.56	20,308.44	5,077.11	4,676.02
66190 MCI ACT	2019	167,250.00	167,250.00	33,450.00	30,807.45
49792	2018	18,250.00	19,892.50	3,650.00	3,361.65
90274	2018	14,290.22	15,576.32	2,858.04	2,632.26
90275	2018	14,290.22	15,576.32	2,858.04	2,632.26
90276	2018	14,290.22	15,576.32	2,858.04	2,632.26
9240 INTERN AB	2015	37,178.13	54,522.44	7,435.63	0.00
3836 CHEVY	2012	18,764.57	28,146.86	N/A	NA
1885	2011	14,836.00	22,254.00	N/A	NA
2352 SP NEEDS	2011	17,044.25	25,566.38	N/A	NA
Total					172,165.26

Budget Report
FY 2025

24 Lake

1200 Ronan H S

Submit ID: 1200-07950558

13 Tuition Fund

Adopted Budget	0001	18,500.00

Budget Uses

Expenditure Budget	0002	18,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,339.54
Unreserved Fund Balance Reappropriated	0970	15,339.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,160.46
District Mills	999	0.26
Total Estimated Revenues to Fund Adopted Budget	0004	18,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	444,506.00

Budget Uses

Expenditure Budget	0002	444,506.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	118,992.20
Operating Reserve	0961	88,901.20
Unreserved Fund Balance Reappropriated	0970	30,091.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	414,415.00
Total Estimated Revenues to Fund Adopted Budget	0004	444,506.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

1200 Ronan H S

Submit ID: 1200-07950558

17 Adult Education Fund

Adopted Budget	0001	7,500.00

Budget Uses

Expenditure Budget	0002	7,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,362.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,362.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,137.54
District Mills	999	0.26
Total Estimated Revenues to Fund Adopted Budget	0004	7,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,501.67

Budget Uses

Expenditure Budget	0002	3,501.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	600.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	600.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,900.70
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,501.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	62,370.22

Budget Uses

Expenditure Budget	0002	62,370.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,276.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,276.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	34,093.46
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	62,370.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

1200 Ronan H S

Submit ID: 1200-07950558

50 Debt Service Fund

1200

Taxable Value		12,001,313.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

1200 Ronan H S

Submit ID: 1200-07950558

61 Building Reserve Fund

Adopted Budget		0001	235,575.60

Budget Uses

Expenditure Budget		0002	235,575.60
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	173,935.60
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	173,935.60
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	40,909.65
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,730.35	
District Tax Levy		1110	20,730.35
District Mills		999	1.73
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.73
Total Estimated Revenues to Fund Adopted Budget		0004	235,575.60

Budget Report
FY 2025

44 Rosebud

0795 Rosebud K-12

Submit ID: 0795-21900629

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	43	13	10,430,446

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Judy Hotter

(Signature) (Date)

Chairperson, School Trustees: Kristin Buck

(Signature) (Date)

County Superintendent: Lisa Blevins

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

44 Rosebud

0795 Rosebud K-12

Submit ID: 0795-21900629

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,024,645.72	85,921.34	10%	8.39%	0.00	542,958.10	481,687.62	46.17
10 Transportation	240,000.00	48,000.00	20%	20.00%	75,261.81	0.00	164,738.19	15.79
11 Bus Depreciation Reserve	110,052.14	0.00	N/A	0.00%	110,052.14	0.00	0.00	0.00
13 Tuition	10,108.56		N/A		10,108.56	0.00	0.00	0.00
14 Retirement	135,500.00	27,100.00	20%	20.00%	15,820.89	119,679.11		
17 Adult Education	60,809.33	0.00	35%	0.00%	60,809.33	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	190,177.21	0.00	N/A	0.00%	141,437.96	739.25	48,000.00	4.60
29 Flexibility	11,135.01	0.00	N/A	0.00%	11,135.01	0.00	0.00	0.00
61 Building Reserve	557,239.12	0.00	N/A	0.00%	521,959.12	12,058.95	23,221.05	2.23
Total of All Funds	2,339,667.09	161,021.34			946,584.82	675,435.41	717,646.86	68.79

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

44 Rosebud

0795 Rosebud K-12

Submit ID: 0795-21900629

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROSEBUD K-6	30
M1	ROSEBUD 7-8	13
H1	ROSEBUD HS 9-12	13

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	415,563.83
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	36,730.00
D.	At Risk Student	(I-D)	3,719.04
E.	Indian Education For All	(I-E)	1,379.28
F.	American Indian Achievement Gap	(I-F)	968.00
G.	Data For Achievement	(I-G)	1,320.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,894.48
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,964.64
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	4,210.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	48
B.	BASE Budget Limit	(II-B)	725,781.61
C.	Maximum Budget Limit	(II-C)	900,935.41
D.	Over-BASE Levy As Submitted on Budget	(II-D)	254,650.43
E.	Adopted Budget	(II-E)	980,432.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	801,493.32
H.	Maximum Budget Limit	(II-H)	994,543.40
I.	Highest Budget Without a Vote	(II-I)	1,024,645.72
J.	Highest Budget	(II-J)	1,024,645.72
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,024,645.72

Budget Report
FY 2025
44 Rosebud

0795 Rosebud K-12

Submit ID: 0795-21900629

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			85,921.34
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			85,921.34

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	6,829.69	2,064.79	8,894.48
B.	Special Education RSBG to Coop	2,276.42	688.22	2,964.64
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	3,642.44	1,101.20	4,743.65

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	294,059.00	104,936.00	398,995.00
		470,950.00	458,723.00	929,673.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	166,245.35	161,929.22	328,174.57
H.	Special Education in BASE@40%	3,642.44	1,101.20	4,743.65
I.	Subsidized BASE Amount	169,887.79	163,030.42	332,918.22
J.	Subsidized BASE Ratio	51%	49%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,024,645.72
	1. BASE Budget Limit	(V-A1)	801,493.32	
	2. Over-BASE Budget	(V-A2)	223,152.40	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		415,563.83
	1. Direct State Aid Paid By State	(V-B1)	415,563.83	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		36,730.00
D.	At Risk Student	(V-D)		3,719.04
E.	Indian Education For All	(V-E)		1,379.28
F.	American Indian Achievement Gap	(V-F)		968.00
G.	Data For Achievement	(V-G)		1,320.48

H.	Special Education Allowable Cost Payment	(V-H)		8,894.48
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		31,988.29
1.	Actual Non-Levy Revenue	(V-J1)	31,988.29	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		300,929.92
1.	State - Guaranteed Tax Base Aid	(V-L1)	42,394.70	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	258,535.22	
M.	**Subtotal of BASE Budget Revenue	(V-M)		801,493.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		223,152.40
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		223,152.40

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		14.71
T.	BASE Mills - High School	(V-T)		10.07
U.	Over-BASE Mills	(V-U)		21.39
1.	District Property Tax Levy Mills	(V-U1)	21.39	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.17

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025
44 Rosebud

0795 Rosebud K-12

Submit ID: 0795-21900629

01 General Fund

Adopted Budget	0001	1,024,645.72

Budget Uses

Expenditure Budget	0002	1,024,645.72
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	415,563.83
Quality Educator	3111	36,730.00
At Risk Student	3112	3,719.04
Indian Education For All	3113	1,379.28
American Indian Achievement Gap	3114	968.00
State Special Education Allowable Cost Payment to Districts	3115	8,894.48
Data For Achievement	3116	1,320.48
State - Guaranteed Tax Base Aid	3120	42,394.70

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,190.03
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	20,798.26
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	258,535.22		
Over-BASE Levy	1110(c)	223,152.40		
District Tax Levy			1110	481,687.62
Total Estimated Revenues to Fund Adopted Budget			0004	1,024,645.72
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	240,000.00
Fund Balance for Budget	TFS48	123,261.81
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	75,261.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	164,738.19
District Mills	999	15.79
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	110,052.14

Budget Uses

Expenditure Budget	0002	110,052.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	110,052.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	110,052.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	110,052.14

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
1991 MCI MOTOR COACH	2007	42,279.95	63,419.93	N/A	NA
1991 MCI MOTOR COACH -From Elementary	2007	16,710.57	25,065.86	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	10,108.56

Budget Uses

Expenditure Budget	0002	10,108.56
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,108.56
Unreserved Fund Balance Reappropriated	0970	10,108.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,108.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	135,500.00

Budget Uses

Expenditure Budget	0002	135,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42,920.89
Operating Reserve	0961	27,100.00
Unreserved Fund Balance Reappropriated	0970	15,820.89

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	119,679.11
Total Estimated Revenues to Fund Adopted Budget	0004	135,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	60,809.33

Budget Uses

Expenditure Budget	0002	60,809.33
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	60,809.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	60,809.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	60,809.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	190,177.21

Budget Uses

Expenditure Budget	0002	190,177.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	141,437.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	141,437.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	739.25
District Tax Levy	1110	48,000.00
District Mills	999	4.60
Total Estimated Revenues to Fund Adopted Budget	0004	190,177.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
44 Rosebud

0795 Rosebud K-12

Submit ID: 0795-21900629

29 Flexibility Fund

Adopted Budget	0001	11,135.01

Budget Uses

Expenditure Budget	0002	11,135.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,135.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,135.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,135.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

44 Rosebud

0795 Rosebud K-12

Submit ID: 0795-21900629

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
44 Rosebud

0795 Rosebud K-12

Submit ID: 0795-21900629

61 Building Reserve Fund

Adopted Budget		0001	557,239.12

Budget Uses

Expenditure Budget		0002	557,239.12
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	521,959.12
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	521,959.12
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,058.95
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	23,221.05	
District Tax Levy		1110	23,221.05
District Mills		999	2.23
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.23
Total Estimated Revenues to Fund Adopted Budget		0004	557,239.12

Budget Report
FY 2025

17 Garfield

0394 Ross Elem

Submit ID: 0394-94396484

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	3	N/A	102,929

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sarah Browning

(Signature) (Date)

Chairperson, School Trustees: Travis Browning

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

17 Garfield

0394 Ross Elem

Submit ID: 0394-94396484

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	66,881.07	10,011.46	10%	14.97%	52.15	64,386.68	2,442.24	23.78
10 Transportation	656.36	0.00	20%	0.00%	656.36	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	11,000.00	1,989.58	20%	18.09%	0.00	11,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	986.75	0.00	N/A	0.00%	925.06	61.69	0.00	0.00
29 Flexibility	71.20	0.00	N/A	0.00%	71.20	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	79,595.38	12,001.04			1,704.77	75,448.37	2,442.24	23.78

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

17 Garfield

0394 Ross Elem

Submit ID: 0394-94396484

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ROSS K-8 3

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	34,813.88
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,673.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	100.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	70.74
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	476.49
I.	State Special Education Related-Services Payment To Coop	(I-I)	158.82
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,042.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	3
B.	BASE Budget Limit	(II-B)	64,699.10
C.	Maximum Budget Limit	(II-C)	79,965.91
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	64,699.10

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	66,881.07
H.	Maximum Budget Limit	(II-H)	82,680.11
I.	Highest Budget Without a Vote	(II-I)	66,881.07
J.	Highest Budget	(II-J)	82,680.11
K.	Highest Voted Amount	(II-K)	15,799.04
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	66,881.07

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		11.46
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	11.46	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		52.15
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	52.15	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		10,063.61

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		66,881.07
1.	BASE Budget Limit	(V-A1)	66,881.07	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		34,813.88
1.	Direct State Aid Paid By State	(V-B1)	34,813.88	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,673.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		100.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		70.74
H.	Special Education Allowable Cost Payment	(V-H)		476.49
I.	Remaining Fund Balance Available	(V-I)		52.15
J.	Non-Levy Revenue and Funding Sources	(V-J)		473.81
1.	Actual Non-Levy Revenue	(V-J1)	473.81	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		27,221.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	24,778.76	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,442.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		66,881.07

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.78
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.78

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	66,881.07

Budget Uses

Expenditure Budget	0002	66,881.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	52.15
Direct State Aid	3110	34,813.88
Quality Educator	3111	3,673.00
At Risk Student	3112	0.00
Indian Education For All	3113	100.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	476.49
Data For Achievement	3116	70.74
State - Guaranteed Tax Base Aid	3120	24,778.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	473.81
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	2,442.24	
Over-BASE Levy	1110(c)	0.00	
District Tax Levy		1110	2,442.24
Total Estimated Revenues to Fund Adopted Budget		0004	66,881.07
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	656.36

Budget Uses

Expenditure Budget	0002	656.36
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	656.36
Fund Balance for Budget	TFS48	656.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	656.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	656.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	11,000.00

Budget Uses

Expenditure Budget	0002	11,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,989.58
Operating Reserve	0961	1,989.58
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	11,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	986.75

Budget Uses

Expenditure Budget	0002	986.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	925.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	925.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	61.69
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	986.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	71.20

Budget Uses

Expenditure Budget	0002	71.20
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	71.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	71.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	71.20
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

17 Garfield

0394 Ross Elem

Submit ID: 0394-94396484

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

17 Garfield

0394 Ross Elem

Submit ID: 0394-94396484

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-93256196

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 405	N/A	12,137,326

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carmen Eiselein

(Signature) (Date)

Chairperson, School Trustees: Thomas Vandeberg

(Signature) (Date)

County Superintendent: Darcie Hetrick

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-93256196

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,051,078.50	304,990.78	10%	10.00%	319,465.05	2,398,071.68	333,541.77	27.48
10 Transportation	480,000.00	96,000.00	20%	20.00%	182,703.91	214,791.19	82,504.90	6.80
11 Bus Depreciation Reserve	338,209.63	0.00	N/A	0.00%	273,709.63	55,910.00	8,590.00	0.71
13 Tuition	24,255.85		N/A		24,255.85	0.00	0.00	0.00
14 Retirement	600,000.00	120,000.00	20%	20.00%	166,172.04	433,827.96		
17 Adult Education	48,500.00	16,975.00	35%	35.00%	36,240.96	11,095.00	1,164.04	0.10
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	32,165.53	0.00	N/A	0.00%	29,757.29	2,408.24	0.00	0.00
29 Flexibility	7,216.82	0.00	N/A	0.00%	2,286.38	4,930.44	0.00	0.00
61 Building Reserve	502,590.11	0.00	N/A	0.00%	441,940.11	34,650.00	26,000.00	2.14
Total of All Funds	5,084,016.44	537,965.78			1,476,531.22	3,155,684.51	451,800.71	37.23

50 Debt Service **Tax Jurisdiction**								
S2014 EL	539,800.00	0.00	20-9-438	0.00%	179,519.54	0.00	360,280.46	29.68

Budget Report
FY 2025

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-93256196

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROUNDUP K-6	312 *
M1	ROUNDUP 7-8	93 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,291,698.49
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	109,822.70
D.	At Risk Student	(I-D)	16,572.30
E.	Indian Education For All	(I-E)	9,975.15
F.	American Indian Achievement Gap	(I-F)	3,630.00
G.	Data For Achievement	(I-G)	9,549.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	100,901.39
I.	State Special Education Related-Services Payment To Coop	(I-I)	21,070.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	33,834.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	415
B.	BASE Budget Limit	(II-B)	2,588,582.16
C.	Maximum Budget Limit	(II-C)	3,233,863.71
D.	Over-BASE Levy As Submitted on Budget	(II-D)	333,541.77
E.	Adopted Budget	(II-E)	2,922,123.93

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,611,004.68
H.	Maximum Budget Limit	(II-H)	3,262,128.75
I.	Highest Budget Without a Vote	(II-I)	3,051,078.50
J.	Highest Budget	(II-J)	3,262,128.75
K.	Highest Voted Amount	(II-K)	211,050.25
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,051,078.50

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		304,990.78
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		319,465.05
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	319,465.05	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		624,455.83

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,051,078.50
1.	BASE Budget Limit	(V-A1)	2,611,004.68	
2.	Over-BASE Budget	(V-A2)	440,073.82	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,291,698.49
1.	Direct State Aid Paid By State	(V-B1)	1,291,698.49	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		109,822.70
D.	At Risk Student	(V-D)		16,572.30
E.	Indian Education For All	(V-E)		9,975.15
F.	American Indian Achievement Gap	(V-F)		3,630.00
G.	Data For Achievement	(V-G)		9,549.90
H.	Special Education Allowable Cost Payment	(V-H)		100,901.39
I.	Remaining Fund Balance Available	(V-I)		319,465.05
J.	Non-Levy Revenue and Funding Sources	(V-J)		855,921.75
1.	Actual Non-Levy Revenue	(V-J1)	26,838.75	
2.	Anticipated Non-Levy Revenue	(V-J2)	829,083.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,611,004.68

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		106,532.05
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		333,541.77
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		440,073.82

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		27.48
1.	District Property Tax Levy Mills	(V-U1)	27.48	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		27.48

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-93256196

01 General Fund

Adopted Budget	0001	3,051,078.50

Budget Uses

Expenditure Budget	0002	3,051,078.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	319,465.05
Direct State Aid	3110	1,291,698.49
Quality Educator	3111	109,822.70
At Risk Student	3112	16,572.30
Indian Education For All	3113	9,975.15
American Indian Achievement Gap	3114	3,630.00
State Special Education Allowable Cost Payment to Districts	3115	100,901.39
Data For Achievement	3116	9,549.90
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	25,843.75
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	995.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	829,083.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	333,541.77		
District Tax Levy			1110	333,541.77
Total Estimated Revenues to Fund Adopted Budget			0004	3,051,078.50
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	480,000.00

Budget Uses

Expenditure Budget	0002	480,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	62,955.63
Contingency	0006	6,295.56
Over-Schedule	0011	410,748.81
Fund Balance for Budget	TFS48	278,703.91
Operating Reserve	0961	96,000.00
Unreserved Fund Balance Reappropriated	0970	182,703.91

Estimated Funding Sources

Coal Gross Proceeds	1123	145,540.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	34,625.59
State - On-Schedule Transportation Reimbursement	3210	34,625.60
District Tax Levy	1110	82,504.90
District Mills	999	6.80
Total Estimated Revenues to Fund Adopted Budget	0004	480,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-93256196

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	338,209.63

Budget Uses

Expenditure Budget	0002	338,209.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	273,709.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	273,709.63
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	55,910.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	8,590.00
District Mills	999	0.71
Total Estimated Revenues to Fund Adopted Budget	0004	338,209.63

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 FREIGHTLINER	2024	86,724.50	0.00	17,344.90	7,000.00
2024 THOMAS C2 311 TS	2024	69,750.00	0.00	13,950.00	5,750.00
2023 IC CE INTERNATIONAL	2022	52,995.01	15,000.00	10,599.00	7,500.00
BUS #3 2021 INTERNATIONAL (SPARE)	2021	43,643.20	23,500.00	8,728.64	7,500.00
BUS #87 2019 FORD EXPEDITITION	2021	24,350.00	4,500.00	4,870.00	0.00
BUS #5 2019 INTERNATIONAL	2019	42,750.00	25,000.00	8,550.00	5,000.00
BUS #15 2019 IC RE	2018	80,465.16	60,000.00	16,093.03	10,000.00
BUS #1 2017 INTERNATIONAL	2017	47,114.79	52,000.00	9,422.96	7,750.00
BUS #9 2017 INTERNATIONAL	2017	45,493.71	40,000.00	9,098.74	7,500.00
BUS #2 2012 INTERNATIONAL	2012	38,553.34	49,500.00	7,710.67	5,000.00
BUS FOOD SERVICE 1996 INTERNATIONAL MID BUS	2009	9,500.00	8,050.00	1,900.00	0.00
BUS #9-A 2007 BLUEBIRD (SPARE)	2007	21,975.00	32,590.00	4,395.00	0.00
COACH 2007 ICRP	2007	60,920.00	85,704.00	12,184.00	1,500.00
BUS #14 2003 BLUEBIRD	2002	28,000.00	42,000.00	N/A	NA
Bus #4 - 2000 BLUEBIRD (SPARE)	2000	31,111.92	46,667.88	N/A	NA
Total					64,500.00

Budget Report
FY 2025

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-93256196

13 Tuition Fund

Adopted Budget	0001	24,255.85

Budget Uses

Expenditure Budget	0002	24,255.85
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,255.85
Unreserved Fund Balance Reappropriated	0970	24,255.85

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24,255.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-93256196

14 Retirement Fund

Adopted Budget	0001	600,000.00

Budget Uses

Expenditure Budget	0002	600,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	286,172.04
Operating Reserve	0961	120,000.00
Unreserved Fund Balance Reappropriated	0970	166,172.04

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	433,827.96
Total Estimated Revenues to Fund Adopted Budget	0004	600,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	48,500.00

Budget Uses

Expenditure Budget	0002	48,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	53,215.96
Operating Reserve	0961	16,975.00
Unreserved Fund Balance Reappropriated	0970	36,240.96

Estimated Funding Sources

Coal Gross Proceeds	1123	11,095.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,164.04
District Mills	999	0.10
Total Estimated Revenues to Fund Adopted Budget	0004	48,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	32,165.53

Budget Uses

Expenditure Budget	0002	32,165.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	29,757.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,757.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,408.24
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,165.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-93256196

29 Flexibility Fund

Adopted Budget	0001	7,216.82

Budget Uses

Expenditure Budget	0002	7,216.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,286.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,286.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	4,930.44
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,216.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-93256196

50 Debt Service Fund

S2014 EL

Taxable Value		12,137,326.00
Adopted Budget	0001	539,800.00

Budget Uses

Expenditure Budget	0002	539,800.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	179,519.54
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	179,519.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	360,280.46
Jurisdiction Mills	999	29.68
Total Estimated Revenues to Fund Adopted Budget	0004	539,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	11/25/2014	06/30/2035	7,337,000.00	4,385,000.00	350,000.00	189,400.00	400.00
Total Bond Requirements							539,800.00
Total Debt Service Requirements						0002	539,800.00

Budget Report
FY 2025

33 Musselshell

0605 Roundup Elem

Submit ID: 0605-93256196

61 Building Reserve Fund

Adopted Budget		0001	502,590.11

Budget Uses

Expenditure Budget		0002	502,590.11
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	441,940.11
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	441,940.11
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	34,650.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	26,000.00	
District Tax Levy		1110	26,000.00
District Mills		999	2.14
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.14
Total Estimated Revenues to Fund Adopted Budget		0004	502,590.11

Budget Report
FY 2025

33 Musselshell

Submit ID: 0606-12088024

0606 Roundup High School

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	173	12,765,737

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carmen Eiselein

(Signature) (Date)

Chairperson, School Trustees: Thomas Vandeberg

(Signature) (Date)

County Superintendent: Darcie Hetrick

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

33 Musselshell

Submit ID: 0606-12088024

0606 Roundup High School

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,868,606.06	186,860.61	10%	10.00%	263,404.63	1,605,201.43	0.00	0.00
10 Transportation	460,000.00	92,000.00	20%	20.00%	188,023.06	106,938.86	165,038.08	12.93
11 Bus Depreciation Reserve	392,893.81	0.00	N/A	0.00%	328,393.81	0.00	64,500.00	5.05
13 Tuition	66,499.00		N/A		22,412.23	0.00	44,086.77	3.45
14 Retirement	500,000.00	100,000.00	20%	20.00%	219,518.19	280,481.81		
17 Adult Education	86,000.00	30,100.00	35%	35.00%	59,825.61	0.00	26,174.39	2.05
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	17,291.58	0.00	N/A	0.00%	15,909.72	1,381.86	0.00	0.00
29 Flexibility	20,245.98	0.00	N/A	0.00%	3,690.82	16,555.16	0.00	0.00
61 Building Reserve	306,703.16	0.00	N/A	0.00%	272,453.16	21,250.00	13,000.00	1.02
Total of All Funds	3,718,239.59	408,960.61			1,373,631.23	2,031,809.12	312,799.24	24.50

50 Debt Service **Tax Jurisdiction**								
S2014 HS	185,400.00	0.00	20-9-438	0.00%	95,322.40	90,077.60	0.00	0.00

Budget Report
FY 2025

33 Musselshell

Submit ID: 0606-12088024

0606 Roundup High School

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 ROUNDUP HS 9-12 173 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	779,265.38
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	44,443.30
D.	At Risk Student	(I-D)	7,112.23
E.	Indian Education For All	(I-E)	4,260.99
F.	American Indian Achievement Gap	(I-F)	1,936.00
G.	Data For Achievement	(I-G)	4,079.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	27,225.70
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,999.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	36,275.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	175
B.	BASE Budget Limit	(II-B)	1,485,820.38
C.	Maximum Budget Limit	(II-C)	1,851,545.19
D.	Over-BASE Levy As Submitted on Budget	(II-D)	201,537.12
E.	Adopted Budget	(II-E)	1,687,357.50

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,498,206.16
H.	Maximum Budget Limit	(II-H)	1,868,606.06
I.	Highest Budget Without a Vote	(II-I)	1,868,606.06
J.	Highest Budget	(II-J)	1,868,606.06
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,868,606.06

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		186,860.61
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		263,404.63
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	263,404.63	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		450,265.24

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,868,606.06
1.	BASE Budget Limit	(V-A1)	1,498,206.16	
2.	Over-BASE Budget	(V-A2)	370,399.90	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		779,265.38
1.	Direct State Aid Paid By State	(V-B1)	779,265.38	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		44,443.30
D.	At Risk Student	(V-D)		7,112.23
E.	Indian Education For All	(V-E)		4,260.99
F.	American Indian Achievement Gap	(V-F)		1,936.00
G.	Data For Achievement	(V-G)		4,079.34
H.	Special Education Allowable Cost Payment	(V-H)		27,225.70
I.	Remaining Fund Balance Available	(V-I)		263,404.63
J.	Non-Levy Revenue and Funding Sources	(V-J)		736,878.49
1.	Actual Non-Levy Revenue	(V-J1)	1,775.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	735,103.49	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,498,206.16

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		370,399.90
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		370,399.90

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

33 Musselshell

Submit ID: 0606-12088024

0606 Roundup High School

01 General Fund

Adopted Budget	0001	1,868,606.06

Budget Uses

Expenditure Budget	0002	1,868,606.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	263,404.63
Direct State Aid	3110	779,265.38
Quality Educator	3111	44,443.30
At Risk Student	3112	7,112.23
Indian Education For All	3113	4,260.99
American Indian Achievement Gap	3114	1,936.00
State Special Education Allowable Cost Payment to Districts	3115	27,225.70
Data For Achievement	3116	4,079.34
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	1,775.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	735,103.49
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	1,868,606.06
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	460,000.00

Budget Uses

Expenditure Budget	0002	460,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	61,033.50
Contingency	0006	6,103.35
Over-Schedule	0011	392,863.15
Fund Balance for Budget	TFS48	280,023.06
Operating Reserve	0961	92,000.00
Unreserved Fund Balance Reappropriated	0970	188,023.06

Estimated Funding Sources

Coal Gross Proceeds	1123	39,802.01
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	33,568.42
State - On-Schedule Transportation Reimbursement	3210	33,568.43
District Tax Levy	1110	165,038.08
District Mills	999	12.93
Total Estimated Revenues to Fund Adopted Budget	0004	460,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

33 Musselshell

Submit ID: 0606-12088024

0606 Roundup High School

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	392,893.81

Budget Uses

Expenditure Budget	0002	392,893.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	328,393.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	328,393.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	64,500.00
District Mills	999	5.05
Total Estimated Revenues to Fund Adopted Budget	0004	392,893.81

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 FREIGHTLINER	2024	86,724.50	0.00	17,344.90	7,000.00
2024 THOMAS C2 311 TS	2024	69,750.00	0.00	13,950.00	5,750.00
2023 IC CE INTERNATIONAL	2022	52,995.00	15,000.00	10,599.00	7,500.00
BUS #3 2021 INTERNATIONAL (SPARE)	2021	43,643.20	23,500.00	8,728.64	7,500.00
BUS #87 2019 FORD EXPEDITION	2021	24,350.00	4,500.00	4,870.00	0.00
BUS #5 2019 INTERNATIONAL	2019	42,750.00	25,000.00	8,550.00	5,000.00
BUS #15 2019 IC RE	2018	80,465.16	60,000.00	16,093.03	10,000.00
BUS #1 2017 INTERNATIONAL	2017	47,114.79	52,000.00	9,422.96	7,750.00
BUS #9 2017 INTERNATIONAL	2017	45,793.72	40,000.00	9,158.74	7,500.00
BUS #2 2012 INTERNATIONAL	2012	38,553.33	49,500.00	7,710.67	5,000.00
BUS FOOD SERVICE INTERNATIONAL MID BUS	2009	9,500.00	8,050.00	1,900.00	0.00
BUS #9-A 2007 BLUEBIRD (SPARE)	2007	21,975.00	32,590.00	4,395.00	0.00
COACH 2007 ICRP	2007	60,920.00	85,704.00	12,184.00	1,500.00
BUS #14 2003 BLUEBIRD	2002	28,000.00	42,000.00	N/A	NA
BUS #4 2000 BLUEBIRD (SPARE)	2000	31,111.92	46,667.88	N/A	NA
Total					64,500.00

13 Tuition Fund

Adopted Budget	0001	66,499.00

Budget Uses

Expenditure Budget	0002	66,499.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,412.23
Unreserved Fund Balance Reappropriated	0970	22,412.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	44,086.77
District Mills	999	3.45
Total Estimated Revenues to Fund Adopted Budget	0004	66,499.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	500,000.00

Budget Uses

Expenditure Budget	0002	500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	319,518.19
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	219,518.19

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	280,481.81
Total Estimated Revenues to Fund Adopted Budget	0004	500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	86,000.00

Budget Uses

Expenditure Budget	0002	86,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	89,925.61
Operating Reserve	0961	30,100.00
Unreserved Fund Balance Reappropriated	0970	59,825.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	26,174.39
District Mills	999	2.05
Total Estimated Revenues to Fund Adopted Budget	0004	86,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	17,291.58

Budget Uses

Expenditure Budget	0002	17,291.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,909.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,909.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,381.86
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,291.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

33 Musselshell

Submit ID: 0606-12088024

0606 Roundup High School

29 Flexibility Fund

Adopted Budget	0001	20,245.98

Budget Uses

Expenditure Budget	0002	20,245.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,690.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,690.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	16,555.16
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,245.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

33 Musselshell

Submit ID: 0606-12088024

0606 Roundup High School

50 Debt Service Fund

S2014 HS

Taxable Value		12,765,737.00
Adopted Budget	0001	185,400.00

Budget Uses

Expenditure Budget	0002	185,400.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	95,322.40
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	95,322.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	90,077.60
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	185,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	11/25/2014	06/30/2035	2,500,000.00	1,505,000.00	120,000.00	65,000.00	400.00
Total Bond Requirements							185,400.00
Total Debt Service Requirements						0002	185,400.00

Budget Report
FY 2025

33 Musselshell

Submit ID: 0606-12088024

0606 Roundup High School

61 Building Reserve Fund

Adopted Budget		0001	306,703.16

Budget Uses

Expenditure Budget		0002	306,703.16
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	272,453.16
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	272,453.16
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	21,250.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,000.00	
District Tax Levy		1110	13,000.00
District Mills		999	1.02
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.02
Total Estimated Revenues to Fund Adopted Budget		0004	306,703.16

Budget Report
FY 2025

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-96911636

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	17	10	1,255,278

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Terrie Fields

(Signature) (Date)

Chairperson, School Trustees: Paul Pallas

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-96911636

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	823,872.30	82,387.23	10%	10.00%	3,376.11	564,699.53	255,796.66	203.76
10 Transportation	52,069.00	5,206.90	20%	10.00%	2,562.57	22,760.50	26,745.93	21.31
11 Bus Depreciation Reserve	140,321.65	0.00	N/A	0.00%	126,021.65	0.00	14,300.00	11.39
13 Tuition	1,260.00		N/A		0.00	0.00	1,260.00	1.00
14 Retirement	90,000.00	18,000.00	20%	20.00%	11,499.42	78,500.58		
17 Adult Education	2,081.16	0.00	35%	0.00%	2,081.16	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,407.04	0.00	N/A	0.00%	1,839.69	567.35	0.00	0.00
29 Flexibility	14,926.40	0.00	N/A	0.00%	14,926.40	0.00	0.00	0.00
61 Building Reserve	223,490.30	0.00	N/A	0.00%	190,740.30	26,200.00	6,550.00	5.22
Total of All Funds	1,350,427.85	105,594.13			353,047.30	692,727.96	304,652.59	242.68

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-96911636

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ROY K-6	13
M1	ROY 7-8	4
H1	ROY HS 9-12	10

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	324,378.02
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	21,266.67
D.	At Risk Student	(I-D)	2,114.34
E.	Indian Education For All	(I-E)	665.01
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	636.66
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,488.37
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,429.38
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,846.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	10,385.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	25
B.	BASE Budget Limit	(II-B)	585,146.51
C.	Maximum Budget Limit	(II-C)	726,196.89
D.	Over-BASE Levy As Submitted on Budget	(II-D)	223,431.53
E.	Adopted Budget	(II-E)	808,578.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	615,122.47
H.	Maximum Budget Limit	(II-H)	765,008.70
I.	Highest Budget Without a Vote	(II-I)	823,872.30
J.	Highest Budget	(II-J)	823,872.30
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	823,872.30

Budget Report
FY 2025

14 Fergus

Submit ID: 0280-96911636

0280 Roy K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		82,387.23
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,376.11
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,376.11	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		85,763.34

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	3,935.96	2,552.41	6,488.37
B.	Special Education RSBG to Coop	899.98	529.40	1,429.38
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	1,934.38	1,232.72	3,167.10

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	114,272.40	80,727.50	194,999.90
		291,163.40	434,514.50	725,677.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	102,780.68	153,383.62	256,164.30
H.	Special Education in BASE@40%	1,934.38	1,232.72	3,167.10
I.	Subsidized BASE Amount	104,715.06	154,616.34	259,331.40
J.	Subsidized BASE Ratio	40%	60%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		823,872.30
1.	BASE Budget Limit	(V-A1)	615,122.47	
2.	Over-BASE Budget	(V-A2)	208,749.83	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		324,378.02
1.	Direct State Aid Paid By State	(V-B1)	324,378.02	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		21,266.67
D.	At Risk Student	(V-D)		2,114.34
E.	Indian Education For All	(V-E)		665.01
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		636.66

H.	Special Education Allowable Cost Payment	(V-H)		6,488.37
I.	Remaining Fund Balance Available	(V-I)		3,376.11
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,667.25
1.	Actual Non-Levy Revenue	(V-J1)	4,667.25	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		251,288.04
1.	State - Guaranteed Tax Base Aid	(V-L1)	204,241.21	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	47,046.83	
M.	**Subtotal of BASE Budget Revenue	(V-M)		615,122.47

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		208,749.83
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		208,749.83

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.51
T.	BASE Mills - High School	(V-T)		12.95
U.	Over-BASE Mills	(V-U)		166.30
1.	District Property Tax Levy Mills	(V-U1)	166.30	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		203.76

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-96911636

01 General Fund

Adopted Budget	0001	823,872.30

Budget Uses

Expenditure Budget	0002	823,872.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,376.11
Direct State Aid	3110	324,378.02
Quality Educator	3111	21,266.67
At Risk Student	3112	2,114.34
Indian Education For All	3113	665.01
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	6,488.37
Data For Achievement	3116	636.66
State - Guaranteed Tax Base Aid	3120	204,241.21

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,667.25
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	47,046.83		
Over-BASE Levy	1110(c)	208,749.83		
District Tax Levy			1110	255,796.66
Total Estimated Revenues to Fund Adopted Budget			0004	823,872.30
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	52,069.00

Budget Uses

Expenditure Budget	0002	52,069.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,691.50
Contingency	0006	2,069.00
Over-Schedule	0011	29,308.50
Fund Balance for Budget	TFS48	7,769.47
Operating Reserve	0961	5,206.90
Unreserved Fund Balance Reappropriated	0970	2,562.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	11,380.25
State - On-Schedule Transportation Reimbursement	3210	11,380.25
District Tax Levy	1110	26,745.93
District Mills	999	21.31
Total Estimated Revenues to Fund Adopted Budget	0004	52,069.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-96911636

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	140,321.65

Budget Uses

Expenditure Budget	0002	140,321.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	126,021.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	126,021.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	14,300.00
District Mills	999	11.39
Total Estimated Revenues to Fund Adopted Budget	0004	140,321.65

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020FORD EXPEDITION	2020	51,750.00	0.00	10,350.00	0.00
FORD EXPEDITION	2019	59,845.00	0.00	11,969.00	0.00
2009 bluebird	2008	71,500.00	33,150.00	14,300.00	14,300.00
1999 bluebird	2006	25,002.00	15,000.44	5,000.40	0.00
BUS E	2002	52,000.00	72,877.88	10,400.00	0.00
Total					14,300.00

Budget Report
FY 2025

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-96911636

13 Tuition Fund

Adopted Budget	0001	1,260.00

Budget Uses

Expenditure Budget	0002	1,260.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,260.00
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,260.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-96911636

14 Retirement Fund

Adopted Budget	0001	90,000.00

Budget Uses

Expenditure Budget	0002	90,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,499.42
Operating Reserve	0961	18,000.00
Unreserved Fund Balance Reappropriated	0970	11,499.42

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	78,500.58
Total Estimated Revenues to Fund Adopted Budget	0004	90,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,081.16

Budget Uses

Expenditure Budget	0002	2,081.16
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,081.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,081.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,081.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,407.04

Budget Uses

Expenditure Budget	0002	2,407.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,839.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,839.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	567.35
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,407.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-96911636

29 Flexibility Fund

Adopted Budget	0001	14,926.40

Budget Uses

Expenditure Budget	0002	14,926.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,926.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,926.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,926.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-96911636

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0280 Roy K-12 Schools

Submit ID: 0280-96911636

61 Building Reserve Fund

Adopted Budget		0001	223,490.30

Budget Uses

Expenditure Budget		0002	223,490.30
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	190,740.30
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	190,740.30
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	26,200.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	6,550.00	
District Tax Levy		1110	6,550.00
District Mills		999	5.22
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.22
Total Estimated Revenues to Fund Adopted Budget		0004	223,490.30

Budget Report
FY 2025

19 Golden Valley

0407 Ryegate K-12 Schools

Submit ID: 0407-30318820

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	48	13	4,580,829

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Toni Herman

(Signature) (Date)

Chairperson, School Trustees: Ray Martinez

(Signature) (Date)

County Superintendent: Marie Baird

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

19 Golden Valley

0407 Ryegate K-12 Schools

Submit ID: 0407-30318820

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,059,582.65	89,607.69	10%	8.46%	0.00	647,252.41	412,330.24	90.00
10 Transportation	147,150.00	25,540.13	20%	17.36%	0.00	36,240.20	110,909.80	24.21
11 Bus Depreciation Reserve	259,583.90	0.00	N/A	0.00%	219,923.42	0.00	39,660.48	8.66
13 Tuition	22,530.00		N/A		0.00	0.00	22,530.00	4.92
14 Retirement	165,000.00	33,000.00	20%	20.00%	10,942.31	154,057.69		
17 Adult Education	5,000.00	1,750.00	35%	35.00%	5,412.76	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	872.24	0.00	N/A	0.00%	109.76	762.48	0.00	0.00
29 Flexibility	1,227.19	0.00	N/A	0.00%	1,227.19	0.00	0.00	0.00
61 Building Reserve	95,855.94	0.00	N/A	0.00%	59,805.94	22,870.09	13,179.91	2.88
Total of All Funds	1,756,801.92	149,897.82			297,421.38	861,182.87	598,610.43	130.67

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

19 Golden Valley **Submit ID: 0407-30318820**

0407 Ryegate K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	RYEGATE K-8	38
M1	RYEGATE 7-8	10
H1	RYEGATE HS 9-12	13

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	427,272.50
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	40,403.00
D.	At Risk Student	(I-D)	3,781.76
E.	Indian Education For All	(I-E)	1,502.43
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,438.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,688.63
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,229.34
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,129.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	7,721.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	55
B.	BASE Budget Limit	(II-B)	774,571.61
C.	Maximum Budget Limit	(II-C)	955,614.50
D.	Over-BASE Levy As Submitted on Budget	(II-D)	252,715.29
E.	Adopted Budget	(II-E)	1,027,286.90

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	826,674.90
H.	Maximum Budget Limit	(II-H)	1,022,369.58
I.	Highest Budget Without a Vote	(II-I)	1,059,582.65
J.	Highest Budget	(II-J)	1,059,582.65
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,059,582.65

Budget Report
FY 2025

19 Golden Valley **Submit ID: 0407-30318820**

0407 Ryegate K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		89,607.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		89,607.69

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	7,623.84	2,064.79	9,688.63
B.	Special Education RSBG to Coop	2,541.12	688.22	3,229.34
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	4,065.98	1,101.20	5,167.19

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	320,252.90	104,936.00	425,188.90
		497,143.90	458,723.00	955,866.90
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	175,491.80	161,929.22	337,421.02
H.	Special Education in BASE@40%	4,065.98	1,101.20	5,167.19
I.	Subsidized BASE Amount	179,557.78	163,030.42	342,588.21
J.	Subsidized BASE Ratio	52%	48%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,059,582.65
1.	BASE Budget Limit	(V-A1)	826,674.90	
2.	Over-BASE Budget	(V-A2)	232,907.75	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		427,272.50
1.	Direct State Aid Paid By State	(V-B1)	427,272.50	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		40,403.00
D.	At Risk Student	(V-D)		3,781.76
E.	Indian Education For All	(V-E)		1,502.43
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,438.38

H.	Special Education Allowable Cost Payment	(V-H)		9,688.63
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,482.95
1.	Actual Non-Levy Revenue	(V-J1)	6,482.95	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		336,105.25
1.	State - Guaranteed Tax Base Aid	(V-L1)	156,682.76	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	179,422.49	
M.	**Subtotal of BASE Budget Revenue	(V-M)		826,674.90

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		232,907.75
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		232,907.75

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.05
T.	BASE Mills - High School	(V-T)		13.11
U.	Over-BASE Mills	(V-U)		50.84
1.	District Property Tax Levy Mills	(V-U1)	50.84	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		90.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

19 Golden Valley

0407 Ryegate K-12 Schools

Submit ID: 0407-30318820

01 General Fund

Adopted Budget	0001	1,059,582.65

Budget Uses

Expenditure Budget	0002	1,059,582.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	427,272.50
Quality Educator	3111	40,403.00
At Risk Student	3112	3,781.76
Indian Education For All	3113	1,502.43
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	9,688.63
Data For Achievement	3116	1,438.38
State - Guaranteed Tax Base Aid	3120	156,682.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,626.34
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,856.61
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	179,422.49		
Over-BASE Levy	1110(c)	232,907.75		
District Tax Levy			1110	412,330.24
Total Estimated Revenues to Fund Adopted Budget			0004	1,059,582.65
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	147,150.00

Budget Uses

Expenditure Budget	0002	147,150.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	32,945.64
Contingency	0006	3,294.56
Over-Schedule	0011	110,909.80
Fund Balance for Budget	TFS48	25,540.13
Operating Reserve	0961	25,540.13
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	18,120.10
State - On-Schedule Transportation Reimbursement	3210	18,120.10
District Tax Levy	1110	110,909.80
District Mills	999	24.21
Total Estimated Revenues to Fund Adopted Budget	0004	147,150.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	259,583.90

Budget Uses

Expenditure Budget	0002	259,583.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	219,923.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	219,923.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	39,660.48
District Mills	999	8.66
Total Estimated Revenues to Fund Adopted Budget	0004	259,583.90

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 FORD EXPEDITION (E-BUS)	2024	60,222.00	0.00	12,044.40	12,044.40
E-Multi-Purpose Vehicle (E-Bus)	2021	37,780.41	22,668.24	7,556.08	7,556.08
44 passenger big bus	2019	45,300.00	27,180.00	9,060.00	9,060.00
2017 Chevy Bluebird	2018	55,000.00	33,000.00	11,000.00	11,000.00
2014 Chevy Microbird	2014	53,000.00	79,500.00	N/A	NA
2012 Chevy Express	2013	53,479.00	80,218.50	N/A	NA
2013 Chevy Express	2013	52,000.00	78,000.00	N/A	NA
Total					39,660.48

13 Tuition Fund

Adopted Budget	0001	22,530.00

Budget Uses

Expenditure Budget	0002	22,530.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	22,530.00
District Mills	999	4.92
Total Estimated Revenues to Fund Adopted Budget	0004	22,530.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

19 Golden Valley

0407 Ryegate K-12 Schools

Submit ID: 0407-30318820

14 Retirement Fund

Adopted Budget	0001	165,000.00

Budget Uses

Expenditure Budget	0002	165,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,942.31
Operating Reserve	0961	33,000.00
Unreserved Fund Balance Reappropriated	0970	10,942.31

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	154,057.69
Total Estimated Revenues to Fund Adopted Budget	0004	165,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,162.76
Operating Reserve	0961	1,750.00
Unreserved Fund Balance Reappropriated	0970	5,412.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	412.76

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	872.24

Budget Uses

Expenditure Budget	0002	872.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	109.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	109.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	762.48
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	872.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

19 Golden Valley

0407 Ryegate K-12 Schools

Submit ID: 0407-30318820

29 Flexibility Fund

Adopted Budget	0001	1,227.19

Budget Uses

Expenditure Budget	0002	1,227.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,227.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,227.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,227.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

19 Golden Valley

0407 Ryegate K-12 Schools

Submit ID: 0407-30318820

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

19 Golden Valley

0407 Ryegate K-12 Schools

Submit ID: 0407-30318820

61 Building Reserve Fund

Adopted Budget		0001	95,855.94

Budget Uses

Expenditure Budget		0002	95,855.94
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	59,805.94
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	59,805.94
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	22,870.09
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,179.91	
District Tax Levy		1110	13,179.91
District Mills		999	2.88
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.88
Total Estimated Revenues to Fund Adopted Budget		0004	95,855.94

Budget Report
FY 2025

36 Phillips

1203 Saco Elem

Submit ID: 1203-41659429

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 39	N/A	4,057,609

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 36 Phillips	38	N/A	3,358,916
Non-located - 53 Valley	1	N/A	698,693

The final budget is approved as set forth in this document.

Certification

District Clerk: Mandy Sunford

(Signature) (Date)

Chairperson, School Trustees: Donni Linn

(Signature) (Date)

County Superintendent: Darlene Kolczak

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

36 Phillips

1203 Saco Elem

Submit ID: 1203-41659429

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	576,510.87	58,143.53	10%	10.09%	53,741.62	274,090.09	248,679.16	61.28
10 Transportation	120,000.00	24,000.00	20%	20.00%	13,434.14	75,488.51	31,077.35	7.66
11 Bus Depreciation Reserve	144,574.77	0.00	N/A	0.00%	135,574.77	0.00	9,000.00	2.22
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	110,000.00	22,000.00	20%	20.00%	27,400.94	82,599.06		
17 Adult Education	40,736.79	0.00	35%	0.00%	40,736.79	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	29,988.21	0.00	N/A	0.00%	29,627.78	360.43	0.00	0.00
29 Flexibility	567,685.87	0.00	N/A	0.00%	567,685.87	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,589,496.51	104,143.53			868,201.91	432,538.09	288,756.51	71.16

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

36 Phillips

1203 Saco Elem

Submit ID: 1203-41659429

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SACO K-6	31 *
M1	SACO 7-8	8 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	195,294.75
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	23,687.18
D.	At Risk Student	(I-D)	3,259.26
E.	Indian Education For All	(I-E)	960.57
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	919.62
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,159.91
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,905.84
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,680.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	40
B.	BASE Budget Limit	(II-B)	386,340.82
C.	Maximum Budget Limit	(II-C)	478,550.35
D.	Over-BASE Levy As Submitted on Budget	(II-D)	187,851.92
E.	Adopted Budget	(II-E)	574,192.74

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	390,775.64
H.	Maximum Budget Limit	(II-H)	484,195.29
I.	Highest Budget Without a Vote	(II-I)	576,510.87
J.	Highest Budget	(II-J)	576,510.87
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	576,510.87

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		57,651.09
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		492.44
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	492.44	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		53,741.62
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	53,741.62	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		111,885.15

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		576,510.87
	1. BASE Budget Limit	(V-A1)	390,775.64	
	2. Over-BASE Budget	(V-A2)	185,735.23	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		195,294.75
	1. Direct State Aid Paid By State	(V-B1)	195,294.75	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		23,687.18
D.	At Risk Student	(V-D)		3,259.26
E.	Indian Education For All	(V-E)		960.57
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		919.62
H.	Special Education Allowable Cost Payment	(V-H)		8,159.91
I.	Remaining Fund Balance Available	(V-I)		53,741.62
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		104,510.73
	1. State - Guaranteed Tax Base Aid	(V-L1)	41,566.80	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	62,943.93	
M.	**Subtotal of BASE Budget Revenue	(V-M)		390,775.64

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		185,735.23
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		185,735.23

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.51
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		45.77
1.	District Property Tax Levy Mills	(V-U1)	45.77	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		61.28

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

36 Phillips

1203 Saco Elem

Submit ID: 1203-41659429

01 General Fund

Adopted Budget	0001	576,510.87

Budget Uses

Expenditure Budget	0002	576,510.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	53,741.62
Direct State Aid	3110	195,294.75
Quality Educator	3111	23,687.18
At Risk Student	3112	3,259.26
Indian Education For All	3113	960.57
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	8,159.91
Data For Achievement	3116	919.62
State - Guaranteed Tax Base Aid	3120	41,566.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	62,943.93		
Over-BASE Levy	1110(c)	185,735.23		
District Tax Levy			1110	248,679.16
Total Estimated Revenues to Fund Adopted Budget			0004	576,510.87
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	54,989.55
Contingency	0006	5,498.96
Over-Schedule	0011	59,511.49
Fund Balance for Budget	TFS48	37,434.14
Operating Reserve	0961	24,000.00
Unreserved Fund Balance Reappropriated	0970	13,434.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	15,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	30,244.25
State - On-Schedule Transportation Reimbursement	3210	30,244.26
District Tax Levy	1110	31,077.35
District Mills	999	7.66
Total Estimated Revenues to Fund Adopted Budget	0004	120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	144,574.77

Budget Uses

Expenditure Budget	0002	144,574.77
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	135,574.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	135,574.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	9,000.00
District Mills	999	2.22
Total Estimated Revenues to Fund Adopted Budget	0004	144,574.77

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 IC CE Bus	2023	74,692.70	2,500.00	14,938.54	3,000.00
2021 IC CE Bus	2021	95,681.16	5,000.00	19,136.23	3,000.00
2019 IC CE BUS	2019	67,401.60	5,000.00	13,480.32	3,000.00
2013 Ic Corporation 3000 Model	2012	90,174.96	5,000.00	18,034.99	0.00
International CE	2010	83,670.58	5,000.00	16,734.12	0.00
Total					9,000.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	49,400.94
Operating Reserve	0961	22,000.00
Unreserved Fund Balance Reappropriated	0970	27,400.94

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	82,599.06
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	40,736.79

Budget Uses

Expenditure Budget	0002	40,736.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,736.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	40,736.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,736.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	29,988.21

Budget Uses

Expenditure Budget	0002	29,988.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	29,627.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,627.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	360.43
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	29,988.21
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	567,685.87

Budget Uses

Expenditure Budget	0002	567,685.87
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	567,685.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	567,685.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	567,685.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

36 Phillips

1203 Saco Elem

Submit ID: 1203-41659429

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

36 Phillips

0657 Saco H S

Submit ID: 0657-44528544

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	15	3,358,916

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Mandy Sunford

(Signature) (Date)

Chairperson, School Trustees: Donni Linn

(Signature) (Date)

County Superintendent: Darlene Kolczak

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

36 Phillips

0657 Saco H S

Submit ID: 0657-44528544

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	547,656.07	56,171.49	10%	10.26%	53,841.22	326,633.82	167,181.03	49.77
10 Transportation	95,000.00	19,000.00	20%	20.00%	46,755.89	26,562.05	21,682.06	6.46
11 Bus Depreciation Reserve	157,841.88	0.00	N/A	0.00%	151,841.88	0.00	6,000.00	1.79
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	100,000.00	20,000.00	20%	20.00%	49,649.84	50,350.16		
17 Adult Education	13,982.83	0.00	35%	0.00%	13,982.83	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	33,095.81	0.00	N/A	0.00%	32,716.87	378.94	0.00	0.00
29 Flexibility	726,339.03	0.00	N/A	0.00%	726,339.03	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	1,673,915.62	95,171.49			1,075,127.56	403,924.97	194,863.09	58.02

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

36 Phillips

0657 Saco H S

Submit ID: 0657-44528544

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SACO HS 9-12 15

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	212,262.20
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	14,071.26
D.	At Risk Student	(I-D)	979.45
E.	Indian Education For All	(I-E)	369.45
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	353.70
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,620.48
I.	State Special Education Related-Services Payment To Coop	(I-I)	794.10
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,732.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	15
B.	BASE Budget Limit	(II-B)	400,686.91
C.	Maximum Budget Limit	(II-C)	499,678.30
D.	Over-BASE Levy As Submitted on Budget	(II-D)	134,266.45
E.	Adopted Budget	(II-E)	541,453.36

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	410,847.77
H.	Maximum Budget Limit	(II-H)	512,668.42
I.	Highest Budget Without a Vote	(II-I)	547,656.07
J.	Highest Budget	(II-J)	547,656.07
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	547,656.07

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			54,765.61
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			1,405.88
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,405.88		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			53,841.22
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	53,841.22		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			110,012.71

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)			547,656.07
	1. BASE Budget Limit	(V-A1)	410,847.77		
	2. Over-BASE Budget	(V-A2)	136,808.30		

Funding The BASE Budget:

B.	Direct State Aid	(V-B)			212,262.20
	1. Direct State Aid Paid By State	(V-B1)	212,262.20		
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00		
C.	Quality Educator	(V-C)			14,071.26
D.	At Risk Student	(V-D)			979.45
E.	Indian Education For All	(V-E)			369.45
F.	American Indian Achievement Gap	(V-F)			0.00
G.	Data For Achievement	(V-G)			353.70
H.	Special Education Allowable Cost Payment	(V-H)			10,620.48
I.	Remaining Fund Balance Available	(V-I)			53,841.22
J.	Non-Levy Revenue and Funding Sources	(V-J)			0.00
	1. Actual Non-Levy Revenue	(V-J1)	0.00		
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00		
	3. TIF Applied To BASE Budget	(V-J3)	0.00		
	4. Excess Levy BASE	(V-J4)	0.00		
K.	Other Non-Levy Revenue and Funding Sources	(V-K)			0.00
L.	BASE Levy Requirements	(V-L)			118,350.01
	1. State - Guaranteed Tax Base Aid	(V-L1)	87,977.28		
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	30,372.73		
M.	**Subtotal of BASE Budget Revenue	(V-M)			410,847.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)			0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)			0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00		
	2. Tuition	(V-O2)	0.00		

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		136,808.30
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		136,808.30

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		9.04
U.	Over-BASE Mills	(V-U)		40.73
1.	District Property Tax Levy Mills	(V-U1)	40.73	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.77

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	547,656.07

Budget Uses

Expenditure Budget	0002	547,656.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	53,841.22
Direct State Aid	3110	212,262.20
Quality Educator	3111	14,071.26
At Risk Student	3112	979.45
Indian Education For All	3113	369.45
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	10,620.48
Data For Achievement	3116	353.70
State - Guaranteed Tax Base Aid	3120	87,977.28

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	30,372.73		
Over-BASE Levy	1110(c)	136,808.30		
District Tax Levy			1110	167,181.03
Total Estimated Revenues to Fund Adopted Budget			0004	547,656.07
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	95,000.00

Budget Uses

Expenditure Budget	0002	95,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	13,238.23
Contingency	0006	1,323.82
Over-Schedule	0011	80,437.95
Fund Balance for Budget	TFS48	65,755.89
Operating Reserve	0961	19,000.00
Unreserved Fund Balance Reappropriated	0970	46,755.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	12,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,281.02
State - On-Schedule Transportation Reimbursement	3210	7,281.03
District Tax Levy	1110	21,682.06
District Mills	999	6.46
Total Estimated Revenues to Fund Adopted Budget	0004	95,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	157,841.88

Budget Uses

Expenditure Budget	0002	157,841.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	151,841.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	151,841.88
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	6,000.00
District Mills	999	1.79
Total Estimated Revenues to Fund Adopted Budget	0004	157,841.88

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 IC CE BUS	2019	22,467.20	5,000.00	4,493.44	3,000.00
2017 IC CE Bus	2017	29,015.14	5,000.00	5,803.03	3,000.00
2013 Ic Corporation 3000 Model	2012	90,174.96	5,000.00	18,034.99	0.00
International CE	2010	83,670.58	5,000.00	16,734.12	0.00
Total					6,000.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

36 Phillips

0657 Saco H S

Submit ID: 0657-44528544

14 Retirement Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69,649.84
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	49,649.84

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	50,350.16
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	13,982.83

Budget Uses

Expenditure Budget	0002	13,982.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,982.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,982.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,982.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	33,095.81

Budget Uses

Expenditure Budget	0002	33,095.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	32,716.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	32,716.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	378.94
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	33,095.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	726,339.03

Budget Uses

Expenditure Budget	0002	726,339.03
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	726,339.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	726,339.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	726,339.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

36 Phillips

0657 Saco H S

Submit ID: 0657-44528544

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

36 Phillips

0657 Saco H S

Submit ID: 0657-44528544

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2025

17 Garfield

Submit ID: 0392-80867710

0392 Sand Springs Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:		N/A	1,069,077

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brittany Murnion

(Signature) (Date)

Chairperson, School Trustees: Dean Dutton

(Signature) (Date)

County Superintendent: Heather Gibson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
17 Garfield
0392 Sand Springs Elem

Submit ID: 0392-80867710

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	0.00	0.00	10%	0.00%	0.00	1.23	0.00	0.00
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	0.00	0.00	20%	0.00%	0.00	0.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	26,000.00	0.00	N/A	0.00%	11,964.60	0.00	14,035.40	13.13
28 Technology	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	26,000.00	0.00			11,964.60	1.23	14,035.40	13.13

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

17 Garfield

Submit ID: 0392-80867710

0392 Sand Springs Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: * indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	0.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	0.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	0.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	0
B.	BASE Budget Limit	(II-B)	0.00
C.	Maximum Budget Limit	(II-C)	0.00
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	0.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	0.00
H.	Maximum Budget Limit	(II-H)	0.00
I.	Highest Budget Without a Vote	(II-I)	0.00
J.	Highest Budget	(II-J)	0.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	0.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		0.00
1.	BASE Budget Limit	(V-A1)	0.00	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		0.00
1.	Direct State Aid Paid By State	(V-B1)	0.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		0.00
H.	Special Education Allowable Cost Payment	(V-H)		0.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1.23
1.	Actual Non-Levy Revenue	(V-J1)	1.23	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		0.00
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	0.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		0.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		1.23
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1.23

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		0.00

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	0.00
Quality Educator	3111	0.00
At Risk Student	3112	0.00
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	0.00
Data For Achievement	3116	0.00
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1.23
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	0.00		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	0.00
Estimated Revenues Exceeding Adopted Budget			0004a	1.23

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	26,000.00

Budget Uses

Expenditure Budget	0002	26,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	26,000.00
Fund Balance for Budget	TFS48	11,964.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,964.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	14,035.40
District Mills	999	13.13
Total Estimated Revenues to Fund Adopted Budget	0004	26,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
17 Garfield

Submit ID: 0392-80867710

0392 Sand Springs Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2025

42 Richland

0747 Savage Elem

Submit ID: 0747-10442901

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	97	N/A	2,145,501

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 42 Richland	95	N/A	1,958,348
Non-located - 11 Dawson	2	N/A	187,153

The final budget is approved as set forth in this document.

Certification

District Clerk: Michelle Miller

(Signature) (Date)

Chairperson, School Trustees: Shawn Conradsen

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

42 Richland

0747 Savage Elem

Submit ID: 0747-10442901

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	913,705.47	85,456.96	10%	9.35%	0.00	685,635.00	228,070.47	106.29
10 Transportation	72,500.00	14,500.00	20%	20.00%	1,142.76	33,305.20	38,052.04	17.74
11 Bus Depreciation Reserve	47,886.53	0.00	N/A	0.00%	22,891.53	0.00	24,995.00	11.65
13 Tuition	3,530.81		N/A		3,530.81	0.00	0.00	0.00
14 Retirement	116,600.00	23,320.00	20%	20.00%	8,205.07	108,394.93		
17 Adult Education	11,429.72	0.00	35%	0.00%	11,492.72	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	35,692.10	0.00	N/A	0.00%	15,613.58	678.52	19,400.00	9.04
29 Flexibility	59,261.68	0.00	N/A	0.00%	29,261.68	30,000.00	0.00	0.00
61 Building Reserve	108,956.99	0.00	N/A	0.00%	83,286.99	20,536.00	5,134.00	2.39
Total of All Funds	1,369,563.30	123,276.96			175,425.14	878,549.65	315,651.51	147.11

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

42 Richland

0747 Savage Elem

Submit ID: 0747-10442901

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SAVAGE K-6	74
M1	SAVAGE 7-8	23

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	370,414.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	42,239.50
D.	At Risk Student	(I-D)	1,448.10
E.	Indian Education For All	(I-E)	2,389.11
F.	American Indian Achievement Gap	(I-F)	726.00
G.	Data For Achievement	(I-G)	2,287.26
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	15,406.51
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,135.18
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,295.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	97
B.	BASE Budget Limit	(II-B)	713,090.41
C.	Maximum Budget Limit	(II-C)	884,050.93
D.	Over-BASE Levy As Submitted on Budget	(II-D)	170,960.52
E.	Adopted Budget	(II-E)	884,050.93

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	735,647.00
H.	Maximum Budget Limit	(II-H)	913,705.47
I.	Highest Budget Without a Vote	(II-I)	906,607.52
J.	Highest Budget	(II-J)	913,705.47
K.	Highest Voted Amount	(II-K)	7,097.95
L.	Amount Approved on Ballot by Voters	(II-L)	7,097.95
M.	Adopted Budget	(II-M)	913,705.47

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		85,456.96
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		85,456.96

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		913,705.47
1.	BASE Budget Limit	(V-A1)	735,647.00	
2.	Over-BASE Budget	(V-A2)	178,058.47	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		370,414.29
1.	Direct State Aid Paid By State	(V-B1)	370,414.29	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		42,239.50
D.	At Risk Student	(V-D)		1,448.10
E.	Indian Education For All	(V-E)		2,389.11
F.	American Indian Achievement Gap	(V-F)		726.00
G.	Data For Achievement	(V-G)		2,287.26
H.	Special Education Allowable Cost Payment	(V-H)		15,406.51
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,850.73
1.	Actual Non-Levy Revenue	(V-J1)	10,765.01	
2.	Anticipated Non-Levy Revenue	(V-J2)	85.72	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		289,885.50
1.	State - Guaranteed Tax Base Aid	(V-L1)	239,873.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	50,012.00	
M.	**Subtotal of BASE Budget Revenue	(V-M)		735,647.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		178,058.47
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		178,058.47

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.30
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		82.99
1.	District Property Tax Levy Mills	(V-U1)	82.99	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		106.29

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

42 Richland

0747 Savage Elem

Submit ID: 0747-10442901

01 General Fund

Adopted Budget	0001	913,705.47

Budget Uses

Expenditure Budget	0002	913,705.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	370,414.29
Quality Educator	3111	42,239.50
At Risk Student	3112	1,448.10
Indian Education For All	3113	2,389.11
American Indian Achievement Gap	3114	726.00
State Special Education Allowable Cost Payment to Districts	3115	15,406.51
Data For Achievement	3116	2,287.26
State - Guaranteed Tax Base Aid	3120	239,873.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,558.57
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	2,206.44

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	85.72
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	50,012.00		
Over-BASE Levy	1110(c)	178,058.47		
District Tax Levy			1110	228,070.47
Total Estimated Revenues to Fund Adopted Budget			0004	913,705.47
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	72,500.00

Budget Uses

Expenditure Budget	0002	72,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,277.45
Contingency	0006	3,027.75
Over-Schedule	0011	39,194.80
Fund Balance for Budget	TFS48	15,642.76
Operating Reserve	0961	14,500.00
Unreserved Fund Balance Reappropriated	0970	1,142.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,652.60
State - On-Schedule Transportation Reimbursement	3210	16,652.60
District Tax Levy	1110	38,052.04
District Mills	999	17.74
Total Estimated Revenues to Fund Adopted Budget	0004	72,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	47,886.53

Budget Uses

Expenditure Budget	0002	47,886.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	22,891.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	22,891.53
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	24,995.00
District Mills	999	11.65
Total Estimated Revenues to Fund Adopted Budget	0004	47,886.53

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2013 MCI J4500	2019	124,975.00	24,995.00	24,995.00	24,995.00
Total					24,995.00

Budget Report
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42 Richland

0747 Savage Elem

Submit ID: 0747-10442901

13 Tuition Fund

Adopted Budget	0001	3,530.81

Budget Uses

Expenditure Budget	0002	3,530.81
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,530.81
Unreserved Fund Balance Reappropriated	0970	3,530.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,530.81
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	116,600.00

Budget Uses

Expenditure Budget	0002	116,600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,525.07
Operating Reserve	0961	23,320.00
Unreserved Fund Balance Reappropriated	0970	8,205.07

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	108,394.93
Total Estimated Revenues to Fund Adopted Budget	0004	116,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	11,429.72

Budget Uses

Expenditure Budget	0002	11,429.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,492.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,492.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,429.72
Estimated Revenues Exceeding Adopted Budget	0004a	63.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	35,692.10

Budget Uses

Expenditure Budget	0002	35,692.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,613.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,613.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	678.52
District Tax Levy	1110	19,400.00
District Mills	999	9.04
Total Estimated Revenues to Fund Adopted Budget	0004	35,692.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	59,261.68

Budget Uses

Expenditure Budget	0002	59,261.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	29,261.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,261.68

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	30,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	59,261.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

42 Richland

0747 Savage Elem

Submit ID: 0747-10442901

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0747 Savage Elem

Submit ID: 0747-10442901

61 Building Reserve Fund

Adopted Budget		0001	108,956.99

Budget Uses

Expenditure Budget		0002	108,956.99
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	83,286.99
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	83,286.99
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	20,536.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	5,134.00	
District Tax Levy		1110	5,134.00
District Mills		999	2.39
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.39
Total Estimated Revenues to Fund Adopted Budget		0004	108,956.99

Budget Report
FY 2025

42 Richland

0748 Savage H S

Submit ID: 0748-26119531

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	37	3,383,214

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Michelle Miller

(Signature) (Date)

Chairperson, School Trustees: Shawn Conradsen

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

42 Richland

0748 Savage H S

Submit ID: 0748-26119531

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	726,040.21	19,797.99	10%	2.73%	0.00	514,848.58	211,191.63	62.44
10 Transportation	65,000.00	11,051.15	20%	17.00%	0.00	33,305.20	31,694.80	9.37
11 Bus Depreciation Reserve	54,343.19	0.00	N/A	0.00%	29,348.19	0.00	24,995.00	7.39
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	106,000.00	21,200.00	20%	20.00%	3,723.79	102,276.21		
17 Adult Education	13,676.10	0.00	35%	0.00%	13,676.10	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	90,665.85	0.00	N/A	0.00%	51,547.51	518.34	38,600.00	11.41
29 Flexibility	1,913,311.11	0.00	N/A	0.00%	917,423.57	995,887.54	0.00	0.00
61 Building Reserve	89,732.57	0.00	N/A	0.00%	71,322.57	14,728.00	3,682.00	1.09
Total of All Funds	3,058,769.03	52,049.14			1,087,041.73	1,661,563.87	310,163.43	91.70

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

42 Richland

0748 Savage H S

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SAVAGE HS 9-12 37

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	291,546.36
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	16,528.50
D.	At Risk Student	(I-D)	960.32
E.	Indian Education For All	(I-E)	911.31
F.	American Indian Achievement Gap	(I-F)	968.00
G.	Data For Achievement	(I-G)	872.46
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	13,693.46
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,958.78
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,203.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	31
B.	BASE Budget Limit	(II-B)	513,846.14
C.	Maximum Budget Limit	(II-C)	641,430.75
D.	Over-BASE Levy As Submitted on Budget	(II-D)	182,123.59
E.	Adopted Budget	(II-E)	695,969.73

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	561,978.15
H.	Maximum Budget Limit	(II-H)	701,815.29
I.	Highest Budget Without a Vote	(II-I)	726,040.21
J.	Highest Budget	(II-J)	726,040.21
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	726,040.21

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		19,797.99
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		19,797.99

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		726,040.21
1.	BASE Budget Limit	(V-A1)	561,978.15	
2.	Over-BASE Budget	(V-A2)	164,062.06	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		291,546.36
1.	Direct State Aid Paid By State	(V-B1)	291,546.36	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		16,528.50
D.	At Risk Student	(V-D)		960.32
E.	Indian Education For All	(V-E)		911.31
F.	American Indian Achievement Gap	(V-F)		968.00
G.	Data For Achievement	(V-G)		872.46
H.	Special Education Allowable Cost Payment	(V-H)		13,693.46
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,186.32
1.	Actual Non-Levy Revenue	(V-J1)	5,186.32	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		231,311.42
1.	State - Guaranteed Tax Base Aid	(V-L1)	184,181.85	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	47,129.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		561,978.15

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		164,062.06
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		164,062.06

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.95
U.	Over-BASE Mills	(V-U)		48.49
1.	District Property Tax Levy Mills	(V-U1)	48.49	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		62.44

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

42 Richland

0748 Savage H S

Submit ID: 0748-26119531

01 General Fund

Adopted Budget	0001	726,040.21

Budget Uses

Expenditure Budget	0002	726,040.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	291,546.36
Quality Educator	3111	16,528.50
At Risk Student	3112	960.32
Indian Education For All	3113	911.31
American Indian Achievement Gap	3114	968.00
State Special Education Allowable Cost Payment to Districts	3115	13,693.46
Data For Achievement	3116	872.46
State - Guaranteed Tax Base Aid	3120	184,181.85

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,026.73
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	159.59

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	47,129.57		
Over-BASE Levy	1110(c)	164,062.06		
District Tax Levy			1110	211,191.63
Total Estimated Revenues to Fund Adopted Budget			0004	726,040.21
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,277.45
Contingency	0006	3,027.75
Over-Schedule	0011	31,694.80
Fund Balance for Budget	TFS48	11,051.15
Operating Reserve	0961	11,051.15
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,652.60
State - On-Schedule Transportation Reimbursement	3210	16,652.60
District Tax Levy	1110	31,694.80
District Mills	999	9.37
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	54,343.19

Budget Uses

Expenditure Budget	0002	54,343.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	29,348.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,348.19
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	24,995.00
District Mills	999	7.39
Total Estimated Revenues to Fund Adopted Budget	0004	54,343.19

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2013 MCI J4500	2019	124,975.00	24,995.00	24,995.00	24,995.00
Total					24,995.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
42 Richland
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14 Retirement Fund

Adopted Budget	0001	106,000.00

Budget Uses

Expenditure Budget	0002	106,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24,923.79
Operating Reserve	0961	21,200.00
Unreserved Fund Balance Reappropriated	0970	3,723.79

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	102,276.21
Total Estimated Revenues to Fund Adopted Budget	0004	106,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	13,676.10

Budget Uses

Expenditure Budget	0002	13,676.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,676.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,676.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,676.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	90,665.85

Budget Uses

Expenditure Budget	0002	90,665.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	51,547.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	51,547.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	518.34
District Tax Levy	1110	38,600.00
District Mills	999	11.41
Total Estimated Revenues to Fund Adopted Budget	0004	90,665.85
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

42 Richland

0748 Savage H S

Submit ID: 0748-26119531

29 Flexibility Fund

Adopted Budget	0001	1,913,311.11

Budget Uses

Expenditure Budget	0002	1,913,311.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	917,423.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	917,423.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	995,887.54
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,913,311.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

42 Richland

0748 Savage H S

Submit ID: 0748-26119531

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

42 Richland

0748 Savage H S

Submit ID: 0748-26119531

61 Building Reserve Fund

Adopted Budget		0001	89,732.57

Budget Uses

Expenditure Budget		0002	89,732.57
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	71,322.57
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	71,322.57
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	14,728.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,682.00	
District Tax Levy		1110	3,682.00
District Mills		999	1.09
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.09
Total Estimated Revenues to Fund Adopted Budget		0004	89,732.57

Budget Report
FY 2025

10 Daniels

0194 Scobey K-12 Schools

Submit ID: 0194-74141909

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 208	* 84	6,572,614

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Colleen Drury

(Signature) (Date)

Chairperson, School Trustees: Tim Tande

(Signature) (Date)

County Superintendent: Tammi Fladager

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

10 Daniels

Submit ID: 0194-74141909

0194 Scobey K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,833,343.82	283,334.38	10%	10.00%	1,387.62	2,027,703.61	804,252.59	122.36
10 Transportation	361,176.96	36,117.69	20%	10.00%	47,144.80	139,914.21	174,117.95	26.49
11 Bus Depreciation Reserve	360,165.73	0.00	N/A	0.00%	221,895.93	0.00	138,269.80	21.04
13 Tuition	2,311.13		N/A		2,311.13	0.00	0.00	0.00
14 Retirement	394,108.96	59,116.34	20%	15.00%	137,833.54	256,275.42		
17 Adult Education	10,000.00	0.00	35%	0.00%	7,243.17	0.00	2,756.83	0.42
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	78,404.50	0.00	N/A	0.00%	26,307.21	2,097.29	50,000.00	7.61
29 Flexibility	43,886.41	0.00	N/A	0.00%	43,886.41	0.00	0.00	0.00
61 Building Reserve	374,205.29	0.00	N/A	0.00%	211,535.29	42,670.00	120,000.00	18.25
Total of All Funds	4,457,602.80	378,568.41			699,545.10	2,468,660.53	1,289,397.17	196.17

50 Debt Service **Tax Jurisdiction**								
Daniels Jurisdiction	151,700.00	0.00	20-9-438	0.00%	31,981.43	0.00	119,718.57	18.21

Budget Report
FY 2025

10 Daniels

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0194 Scobey K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SCOBEY K-6	160 *
M1	SCOBEY 7-8	48 *
H1	SCOBEY HS 9-12	84 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,162,578.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	91,090.40
D.	At Risk Student	(I-D)	4,621.14
E.	Indian Education For All	(I-E)	7,191.96
F.	American Indian Achievement Gap	(I-F)	6,776.00
G.	Data For Achievement	(I-G)	6,885.36
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	50,422.03
I.	State Special Education Related-Services Payment To Coop	(I-I)	15,087.90
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	16,910.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	22,093.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	297
B.	BASE Budget Limit	(II-B)	2,237,384.36
C.	Maximum Budget Limit	(II-C)	2,788,015.54
D.	Over-BASE Levy As Submitted on Budget	(II-D)	550,631.18
E.	Adopted Budget	(II-E)	2,788,015.54

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,273,868.46
H.	Maximum Budget Limit	(II-H)	2,833,343.82
I.	Highest Budget Without a Vote	(II-I)	2,824,499.64
J.	Highest Budget	(II-J)	2,833,343.82
K.	Highest Voted Amount	(II-K)	8,844.18
L.	Amount Approved on Ballot by Voters	(II-L)	8,844.18
M.	Adopted Budget	(II-M)	2,833,343.82

Budget Report
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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		283,334.38
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,387.62
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,387.62	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		284,722.00

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	35,884.40	14,537.63	50,422.03
B.	Special Education RSBG to Coop	10,852.70	4,235.20	15,087.90
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	18,694.84	7,509.13	26,203.97

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	1,393,612.00	676,557.00	2,070,169.00
		1,570,503.00	1,030,344.00	2,600,847.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	554,387.56	363,711.43	918,098.99
H.	Special Education in BASE@40%	18,694.84	7,509.13	26,203.97
I.	Subsidized BASE Amount	573,082.40	371,220.56	944,302.96
J.	Subsidized BASE Ratio	61%	39%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,833,343.82
1.	BASE Budget Limit	(V-A1)	2,273,868.46	
2.	Over-BASE Budget	(V-A2)	559,475.36	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,162,578.61
1.	Direct State Aid Paid By State	(V-B1)	1,162,578.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		91,090.40
D.	At Risk Student	(V-D)		4,621.14
E.	Indian Education For All	(V-E)		7,191.96
F.	American Indian Achievement Gap	(V-F)		6,776.00
G.	Data For Achievement	(V-G)		6,885.36

H.	Special Education Allowable Cost Payment	(V-H)		50,422.03
I.	Remaining Fund Balance Available	(V-I)		1,387.62
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,067.31
1.	Actual Non-Levy Revenue	(V-J1)	2,067.31	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		940,848.03
1.	State - Guaranteed Tax Base Aid	(V-L1)	696,070.80	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	244,777.23	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,273,868.46

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		559,475.36
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		559,475.36

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.44
T.	BASE Mills - High School	(V-T)		12.80
U.	Over-BASE Mills	(V-U)		85.12
1.	District Property Tax Levy Mills	(V-U1)	85.12	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		122.36

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

10 Daniels

0194 Scobey K-12 Schools

Submit ID: 0194-74141909

01 General Fund

Adopted Budget	0001	2,833,343.82

Budget Uses

Expenditure Budget	0002	2,833,343.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,387.62
Direct State Aid	3110	1,162,578.61
Quality Educator	3111	91,090.40
At Risk Student	3112	4,621.14
Indian Education For All	3113	7,191.96
American Indian Achievement Gap	3114	6,776.00
State Special Education Allowable Cost Payment to Districts	3115	50,422.03
Data For Achievement	3116	6,885.36
State - Guaranteed Tax Base Aid	3120	696,070.80

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,067.31
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	244,777.23		
Over-BASE Levy	1110(c)	559,475.36		
District Tax Levy			1110	804,252.59
Total Estimated Revenues to Fund Adopted Budget			0004	2,833,343.82
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	361,176.96

Budget Uses

Expenditure Budget	0002	361,176.96
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	127,194.74
Contingency	0006	12,719.47
Over-Schedule	0011	221,262.75
Fund Balance for Budget	TFS48	83,262.49
Operating Reserve	0961	36,117.69
Unreserved Fund Balance Reappropriated	0970	47,144.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	69,957.10
State - On-Schedule Transportation Reimbursement	3210	69,957.11
District Tax Levy	1110	174,117.95
District Mills	999	26.49
Total Estimated Revenues to Fund Adopted Budget	0004	361,176.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

10 Daniels

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0194 Scobey K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	360,165.73

Budget Uses

Expenditure Budget	0002	360,165.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	221,895.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	221,895.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	138,269.80
District Mills	999	21.04
Total Estimated Revenues to Fund Adopted Budget	0004	360,165.73

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Ford Expedition Max	2024	71,000.00	0.00	14,200.00	14,200.00
2022 Ford Expedition	2023	68,000.00	13,600.00	13,600.00	13,600.00
2013 Ford FE350	2022	40,000.00	16,000.00	8,000.00	8,000.00
2022 Thomas Minotour O51MS	2022	71,005.00	28,402.00	14,201.00	14,201.00
2007 MCI J4500 Activity	2018	275,000.00	145,000.00	55,000.00	55,000.00
2013 Ford Diamond Shuttle	2018	32,400.00	31,920.00	6,480.00	6,480.00
2017 Thomas 051MS	2018	70,444.00	71,354.40	14,088.80	14,088.80
2016 International 54 pass IC	2016	95,000.00	129,800.00	19,000.00	12,700.00
2013 Chevrolet Bluebird Microbus	2015	35,900.00	53,850.00	N/A	NA
2015 Thomas Minotour Bus	2015	63,647.00	95,470.50	N/A	NA
2001 LTC 48 Passenger Cruiser	2013	34,000.00	51,000.00	N/A	NA
2012 Bluebird Vision	2011	82,000.00	123,000.00	N/A	NA
2004 International 48 Passenger	2003	56,030.00	84,045.00	N/A	NA
2000 Bluebird 42 Passenger	2000	52,310.00	87,389.00	N/A	0.00
Total					138,269.80

Budget Report
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0194 Scobey K-12 Schools

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13 Tuition Fund

Adopted Budget	0001	2,311.13

Budget Uses

Expenditure Budget	0002	2,311.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,311.13
Unreserved Fund Balance Reappropriated	0970	2,311.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,311.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0194 Scobey K-12 Schools

14 Retirement Fund

Adopted Budget	0001	394,108.96

Budget Uses

Expenditure Budget	0002	394,108.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	196,949.88
Operating Reserve	0961	59,116.34
Unreserved Fund Balance Reappropriated	0970	137,833.54

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	256,275.42
Total Estimated Revenues to Fund Adopted Budget	0004	394,108.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,243.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,243.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,756.83
District Mills	999	0.42
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	78,404.50

Budget Uses

Expenditure Budget	0002	78,404.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	26,307.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,307.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,097.29
District Tax Levy	1110	50,000.00
District Mills	999	7.61
Total Estimated Revenues to Fund Adopted Budget	0004	78,404.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	43,886.41

Budget Uses

Expenditure Budget	0002	43,886.41
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,886.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	43,886.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	43,886.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0194 Scobey K-12 Schools

50 Debt Service Fund

Daniels Jurisdiction

Taxable Value		6,572,614.00
Adopted Budget	0001	151,700.00

Budget Uses

Expenditure Budget	0002	151,700.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	31,981.43
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,981.43
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	119,718.57
Jurisdiction Mills	999	18.21
Total Estimated Revenues to Fund Adopted Budget	0004	151,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	11/13/2014	06/30/2035	1,000,000.00	590,000.00	47,500.00	24,525.00	225.00
High School Bond	11/14/2014	06/30/2035	1,000,000.00	590,000.00	47,500.00	24,525.00	225.00
Total Bond Requirements							144,500.00

SIDs

Issue Type	Amount
Elementary	3,600.00
High School	3,600.00
Total SID Requirements	7,200.00

Total Debt Service Requirements	0002	151,700.00

Budget Report
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0194 Scobey K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	374,205.29

Budget Uses

Expenditure Budget		0002	374,205.29
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	211,535.29
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	211,535.29
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	42,670.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
Building Reserve Permissive Levy	1110(b)	20,000.00	
District Tax Levy		1110	120,000.00
District Mills		999	18.25
Building Reserve Voted Mills		0134	15.21
Building Reserve Permissive Mills		0135	3.04
Total Estimated Revenues to Fund Adopted Budget		0004	374,205.29

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2020	500,000.00	5	612	400,000.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2025

32 Missoula

0597 Seeley Lake Elem

Submit ID: 0597-42287691

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 182	N/A	14,086,057

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Mincey

(Signature) (Date)

Chairperson, School Trustees: Jody "Doc" Welter

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

32 Missoula

Submit ID: 0597-42287691

0597 Seeley Lake Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,699,243.61	148,440.38	10%	8.74%	0.00	1,005,093.07	694,150.54	49.28
10 Transportation	115,000.00	11,728.69	20%	10.20%	0.00	27,161.38	87,838.62	6.24
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	57,326.83		N/A		0.00	0.00	57,326.83	4.07
14 Retirement	243,000.00	48,600.00	20%	20.00%	13,723.19	229,276.81		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	25,406.07	0.00	N/A	0.00%	5,809.75	1,247.32	18,349.00	1.30
29 Flexibility	8,960.95	0.00	N/A	0.00%	8,960.95	0.00	0.00	0.00
61 Building Reserve	37,581.39	0.00	N/A	0.00%	2,891.39	7,024.90	27,665.10	1.96
Total of All Funds	2,186,518.85	208,769.07			31,385.28	1,269,803.48	885,330.09	62.85

50 Debt Service **Tax Jurisdiction**								
0597	0.00	540.95	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

32 Missoula

Submit ID: 0597-42287691

0597 Seeley Lake Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SEELEY LAKE K-6	143 *
M1	SEELEY LAKE 7-8	39 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	621,918.21
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	68,868.75
D.	At Risk Student	(I-D)	8,600.96
E.	Indian Education For All	(I-E)	4,482.66
F.	American Indian Achievement Gap	(I-F)	2,178.00
G.	Data For Achievement	(I-G)	4,291.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	105,094.17
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,317.44
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,405.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	179
B.	BASE Budget Limit	(II-B)	1,269,418.39
C.	Maximum Budget Limit	(II-C)	1,589,091.37
D.	Over-BASE Levy As Submitted on Budget	(II-D)	354,671.80
E.	Adopted Budget	(II-E)	1,624,090.19

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,352,333.46
H.	Maximum Budget Limit	(II-H)	1,699,243.61
I.	Highest Budget Without a Vote	(II-I)	1,699,243.61
J.	Highest Budget	(II-J)	1,699,243.61
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,699,243.61

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		148,440.38
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		148,440.38

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,699,243.61
1.	BASE Budget Limit	(V-A1)	1,352,333.46	
2.	Over-BASE Budget	(V-A2)	346,910.15	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		621,918.21
1.	Direct State Aid Paid By State	(V-B1)	621,918.21	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		68,868.75
D.	At Risk Student	(V-D)		8,600.96
E.	Indian Education For All	(V-E)		4,482.66
F.	American Indian Achievement Gap	(V-F)		2,178.00
G.	Data For Achievement	(V-G)		4,291.56
H.	Special Education Allowable Cost Payment	(V-H)		105,094.17
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,125.51
1.	Actual Non-Levy Revenue	(V-J1)	7,125.51	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		529,773.64
1.	State - Guaranteed Tax Base Aid	(V-L1)	182,533.25	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	347,240.39	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,352,333.46

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		346,910.15
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		346,910.15

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.65
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.63
1.	District Property Tax Levy Mills	(V-U1)	24.63	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.28

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

32 Missoula

0597 Seeley Lake Elem

Submit ID: 0597-42287691

01 General Fund

Adopted Budget	0001	1,699,243.61

Budget Uses

Expenditure Budget	0002	1,699,243.61
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	621,918.21
Quality Educator	3111	68,868.75
At Risk Student	3112	8,600.96
Indian Education For All	3113	4,482.66
American Indian Achievement Gap	3114	2,178.00
State Special Education Allowable Cost Payment to Districts	3115	105,094.17
Data For Achievement	3116	4,291.56
State - Guaranteed Tax Base Aid	3120	182,533.25

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,125.51
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	347,240.39		
Over-BASE Levy	1110(c)	346,910.15		
District Tax Levy			1110	694,150.54
Total Estimated Revenues to Fund Adopted Budget			0004	1,699,243.61
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	115,000.00

Budget Uses

Expenditure Budget	0002	115,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	24,692.16
Contingency	0006	2,469.22
Over-Schedule	0011	87,838.62
Fund Balance for Budget	TFS48	11,728.69
Operating Reserve	0961	11,728.69
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,580.69
State - On-Schedule Transportation Reimbursement	3210	13,580.69
District Tax Levy	1110	87,838.62
District Mills	999	6.24
Total Estimated Revenues to Fund Adopted Budget	0004	115,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

32 Missoula

Submit ID: 0597-42287691

0597 Seeley Lake Elem

13 Tuition Fund

Adopted Budget	0001	57,326.83

Budget Uses

Expenditure Budget	0002	57,326.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	57,326.83
District Mills	999	4.07
Total Estimated Revenues to Fund Adopted Budget	0004	57,326.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0597 Seeley Lake Elem

Submit ID: 0597-42287691

14 Retirement Fund

Adopted Budget	0001	243,000.00

Budget Uses

Expenditure Budget	0002	243,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	62,323.19
Operating Reserve	0961	48,600.00
Unreserved Fund Balance Reappropriated	0970	13,723.19

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	229,276.81
Total Estimated Revenues to Fund Adopted Budget	0004	243,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	25,406.07

Budget Uses

Expenditure Budget	0002	25,406.07
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	5,809.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,809.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,247.32
District Tax Levy	1110	18,349.00
District Mills	999	1.30
Total Estimated Revenues to Fund Adopted Budget	0004	25,406.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0597 Seeley Lake Elem

Submit ID: 0597-42287691

29 Flexibility Fund

Adopted Budget	0001	8,960.95

Budget Uses

Expenditure Budget	0002	8,960.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,960.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,960.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,960.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

Submit ID: 0597-42287691

0597 Seeley Lake Elem

50 Debt Service Fund

0597

Taxable Value		14,086,057.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	540.95
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	540.95
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

Submit ID: 0597-42287691

0597 Seeley Lake Elem

61 Building Reserve Fund

Adopted Budget		0001	37,581.39

Budget Uses

Expenditure Budget		0002	37,581.39
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	2,891.39
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	2,891.39
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	7,024.90
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	27,665.10	
District Tax Levy		1110	27,665.10
District Mills		999	1.96
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.96
Total Estimated Revenues to Fund Adopted Budget		0004	37,581.39

Budget Report
FY 2025

51 Toole

0910 Shelby Elem

Submit ID: 0910-05329304

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	416	N/A	8,809,372

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carmelita Flynn

(Signature) (Date)

Chairperson, School Trustees: Angela Lamb

(Signature) (Date)

County Superintendent: Boyd Jackson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

51 Toole

0910 Shelby Elem

Submit ID: 0910-05329304

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,287,686.15	466,885.32	10%	14.20%	70,037.25	2,392,585.82	825,063.08	93.67
10 Transportation	176,500.00	35,300.00	20%	20.00%	13,922.40	16,500.00	146,077.60	16.58
11 Bus Depreciation Reserve	80,147.44	0.00	N/A	0.00%	43,761.51	0.00	36,385.93	4.13
13 Tuition	175,000.00		N/A		37,642.73	0.00	137,357.27	15.59
14 Retirement	375,000.00	75,000.00	20%	20.00%	1,764.24	373,235.76		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	71,203.41	0.00	N/A	0.00%	18,749.46	2,453.95	50,000.00	5.68
29 Flexibility	3,803.75	0.00	N/A	0.00%	3,803.75	0.00	0.00	0.00
61 Building Reserve	63,136.34	0.00	N/A	0.00%	3,476.34	14,660.00	45,000.00	5.11
Total of All Funds	4,232,477.09	577,185.32			193,157.68	2,799,435.53	1,239,883.88	140.76

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

51 Toole

Submit ID: 0910-05329304

0910 Shelby Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SHELBY K-6	316
E2	CAM ROSE K-8	28
M1	SHELBY 7-8	72

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,332,709.22
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	124,441.24
D.	At Risk Student	(I-D)	17,975.63
E.	Indian Education For All	(I-E)	10,246.08
F.	American Indian Achievement Gap	(I-F)	11,616.00
G.	Data For Achievement	(I-G)	9,809.28
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	66,073.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	22,023.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	34,980.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	406
B.	BASE Budget Limit	(II-B)	2,549,818.67
C.	Maximum Budget Limit	(II-C)	3,161,456.14
D.	Over-BASE Levy As Submitted on Budget	(II-D)	611,637.47
E.	Adopted Budget	(II-E)	3,161,456.14

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,660,561.96
H.	Maximum Budget Limit	(II-H)	3,287,686.15
I.	Highest Budget Without a Vote	(II-I)	3,287,686.15
J.	Highest Budget	(II-J)	3,287,686.15
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,287,686.15

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		328,768.62
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		138,116.70
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	138,116.70	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		70,037.25
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	70,037.25	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		536,922.57

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,287,686.15
1.	BASE Budget Limit	(V-A1)	2,660,561.96	
2.	Over-BASE Budget	(V-A2)	627,124.19	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,332,709.22
1.	Direct State Aid Paid By State	(V-B1)	1,332,709.22	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		124,441.24
D.	At Risk Student	(V-D)		17,975.63
E.	Indian Education For All	(V-E)		10,246.08
F.	American Indian Achievement Gap	(V-F)		11,616.00
G.	Data For Achievement	(V-G)		9,809.28
H.	Special Education Allowable Cost Payment	(V-H)		66,073.28
I.	Remaining Fund Balance Available	(V-I)		70,037.25
J.	Non-Levy Revenue and Funding Sources	(V-J)		33,364.69
1.	Actual Non-Levy Revenue	(V-J1)	33,364.69	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		984,289.29
1.	State - Guaranteed Tax Base Aid	(V-L1)	786,350.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	197,938.89	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,660,561.96

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		627,124.19
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		627,124.19

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.48
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		71.19
1.	District Property Tax Levy Mills	(V-U1)	71.19	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		93.67

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

51 Toole

0910 Shelby Elem

Submit ID: 0910-05329304

01 General Fund

Adopted Budget	0001	3,287,686.15

Budget Uses

Expenditure Budget	0002	3,287,686.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	70,037.25
Direct State Aid	3110	1,332,709.22
Quality Educator	3111	124,441.24
At Risk Student	3112	17,975.63
Indian Education For All	3113	10,246.08
American Indian Achievement Gap	3114	11,616.00
State Special Education Allowable Cost Payment to Districts	3115	66,073.28
Data For Achievement	3116	9,809.28
State - Guaranteed Tax Base Aid	3120	786,350.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	17,311.25
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	16,053.44
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	197,938.89		
Over-BASE Levy	1110(c)	627,124.19		
District Tax Levy			1110	825,063.08
Total Estimated Revenues to Fund Adopted Budget			0004	3,287,686.15
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	176,500.00

Budget Uses

Expenditure Budget	0002	176,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	15,000.00
Contingency	0006	1,500.00
Over-Schedule	0011	160,000.00
Fund Balance for Budget	TFS48	49,222.40
Operating Reserve	0961	35,300.00
Unreserved Fund Balance Reappropriated	0970	13,922.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	8,250.00
State - On-Schedule Transportation Reimbursement	3210	8,250.00
District Tax Levy	1110	146,077.60
District Mills	999	16.58
Total Estimated Revenues to Fund Adopted Budget	0004	176,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	80,147.44

Budget Uses

Expenditure Budget	0002	80,147.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	43,761.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	43,761.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	36,385.93
District Mills	999	4.13
Total Estimated Revenues to Fund Adopted Budget	0004	80,147.44

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 THOMAS 251TS BUS	2023	78,900.00	15,780.00	15,780.00	15,780.00
2023 ICRP BUS	2023	58,654.63	11,730.93	11,730.93	11,730.93
2017 1 TON BUS	2017	44,375.00	53,543.75	8,875.00	8,875.00
BLUEBIRD 4418	2013	43,750.00	65,625.00	N/A	NA
2012 Route Bus 6071	2012	43,350.00	65,025.00	N/A	NA
Bluebird7817	2008	45,728.00	68,592.00	N/A	NA
2008 BLUEBIRD 7764	2007	41,687.50	62,531.25	N/A	NA
9193BLUEBIRD	2005	41,750.00	62,625.00	N/A	NA
Total					36,385.93

Budget Report
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0910 Shelby Elem

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13 Tuition Fund

Adopted Budget	0001	175,000.00

Budget Uses

Expenditure Budget	0002	175,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37,642.73
Unreserved Fund Balance Reappropriated	0970	37,642.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	137,357.27
District Mills	999	15.59
Total Estimated Revenues to Fund Adopted Budget	0004	175,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

51 Toole

0910 Shelby Elem

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14 Retirement Fund

Adopted Budget	0001	375,000.00

Budget Uses

Expenditure Budget	0002	375,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	76,764.24
Operating Reserve	0961	75,000.00
Unreserved Fund Balance Reappropriated	0970	1,764.24

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	373,235.76
Total Estimated Revenues to Fund Adopted Budget	0004	375,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	71,203.41

Budget Uses

Expenditure Budget	0002	71,203.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	18,749.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,749.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,453.95
District Tax Levy	1110	50,000.00
District Mills	999	5.68
Total Estimated Revenues to Fund Adopted Budget	0004	71,203.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	3,803.75

Budget Uses

Expenditure Budget	0002	3,803.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,803.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,803.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,803.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0910 Shelby Elem

61 Building Reserve Fund

Adopted Budget		0001	63,136.34

Budget Uses

Expenditure Budget		0002	63,136.34
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	3,476.34
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	3,476.34
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	14,660.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	45,000.00	
District Tax Levy		1110	45,000.00
District Mills		999	5.11
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.11
Total Estimated Revenues to Fund Adopted Budget		0004	63,136.34

Budget Report
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51 Toole

0911 Shelby H S

Submit ID: 0911-21489007

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	137	11,968,392

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carmelita Flynn

(Signature) (Date)

Chairperson, School Trustees: Angela Lamb

(Signature) (Date)

County Superintendent: Boyd Jackson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

51 Toole

0911 Shelby H S

Submit ID: 0911-21489007

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,754,438.37	159,612.71	10%	9.10%	0.00	1,171,244.43	583,193.94	48.72
10 Transportation	160,000.00	32,000.00	20%	20.00%	419.95	7,700.00	151,880.05	12.69
11 Bus Depreciation Reserve	412,203.27	0.00	N/A	0.00%	312,757.65	0.00	99,445.62	8.31
13 Tuition	170,000.00		N/A		869.11	0.00	169,130.89	14.13
14 Retirement	350,000.00	70,000.00	20%	20.00%	16,430.12	333,569.88		
17 Adult Education	113,773.83	0.00	35%	0.00%	113,773.83	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	52,150.16	0.00	N/A	0.00%	2,910.97	1,239.19	48,000.00	4.01
29 Flexibility	39,812.24	0.00	N/A	0.00%	39,812.24	0.00	0.00	0.00
61 Building Reserve	88,187.21	0.00	N/A	0.00%	9,437.21	13,750.00	65,000.00	5.43
Total of All Funds	3,140,565.08	261,612.71			496,411.08	1,527,503.50	1,116,650.50	93.29

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

51 Toole

0911 Shelby H S

Submit ID: 0911-21489007

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SHELBY HS 9-12 137

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	650,565.59
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	59,208.76
D.	At Risk Student	(I-D)	4,676.53
E.	Indian Education For All	(I-E)	3,374.31
F.	American Indian Achievement Gap	(I-F)	3,388.00
G.	Data For Achievement	(I-G)	3,230.46
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	73,156.79
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,252.78
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	26,008.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	125
B.	BASE Budget Limit	(II-B)	1,229,826.35
C.	Maximum Budget Limit	(II-C)	1,538,567.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	462,867.65
E.	Adopted Budget	(II-E)	1,692,694.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,343,521.88
H.	Maximum Budget Limit	(II-H)	1,682,848.42
I.	Highest Budget Without a Vote	(II-I)	1,754,438.37
J.	Highest Budget	(II-J)	1,754,438.37
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,754,438.37

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		159,612.71
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		159,612.71

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,754,438.37
1.	BASE Budget Limit	(V-A1)	1,343,521.88	
2.	Over-BASE Budget	(V-A2)	410,916.49	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		650,565.59
1.	Direct State Aid Paid By State	(V-B1)	650,565.59	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		59,208.76
D.	At Risk Student	(V-D)		4,676.53
E.	Indian Education For All	(V-E)		3,374.31
F.	American Indian Achievement Gap	(V-F)		3,388.00
G.	Data For Achievement	(V-G)		3,230.46
H.	Special Education Allowable Cost Payment	(V-H)		73,156.79
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,150.95
1.	Actual Non-Levy Revenue	(V-J1)	6,150.95	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		539,770.49
1.	State - Guaranteed Tax Base Aid	(V-L1)	367,493.04	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	172,277.45	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,343,521.88

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		410,916.49
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		410,916.49

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		14.39
U.	Over-BASE Mills	(V-U)		34.33
1.	District Property Tax Levy Mills	(V-U1)	34.33	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		48.72

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

51 Toole

0911 Shelby H S

Submit ID: 0911-21489007

01 General Fund

Adopted Budget	0001	1,754,438.37

Budget Uses

Expenditure Budget	0002	1,754,438.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	650,565.59
Quality Educator	3111	59,208.76
At Risk Student	3112	4,676.53
Indian Education For All	3113	3,374.31
American Indian Achievement Gap	3114	3,388.00
State Special Education Allowable Cost Payment to Districts	3115	73,156.79
Data For Achievement	3116	3,230.46
State - Guaranteed Tax Base Aid	3120	367,493.04

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,150.95
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	172,277.45		
Over-BASE Levy	1110(c)	410,916.49		
District Tax Levy			1110	583,193.94
Total Estimated Revenues to Fund Adopted Budget			0004	1,754,438.37
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	7,000.00
Contingency	0006	700.00
Over-Schedule	0011	152,300.00
Fund Balance for Budget	TFS48	32,419.95
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	419.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,850.00
State - On-Schedule Transportation Reimbursement	3210	3,850.00
District Tax Levy	1110	151,880.05
District Mills	999	12.69
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

51 Toole

0911 Shelby H S

Submit ID: 0911-21489007

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	412,203.27

Budget Uses

Expenditure Budget	0002	412,203.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	312,757.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	312,757.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	99,445.62
District Mills	999	8.31
Total Estimated Revenues to Fund Adopted Budget	0004	412,203.27

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 THOMAS 251TS BUS	2023	52,600.00	10,520.00	10,520.00	10,000.00
2023 ICRP BUS	2023	39,103.10	3,500.00	7,820.62	7,820.62
2020 FREIGHTLINER ULTRA COACH	2020	254,985.00	115,997.00	50,997.00	30,000.00
2017 1 TON BUS	2017	44,375.00	50,875.00	8,875.00	8,875.00
BLUEBIRD 4418	2013	43,750.00	56,293.10	8,750.00	8,750.00
2012 BLUEBIRD ACT 7287	2012	170,000.00	128,370.61	34,000.00	34,000.00
2012 ROUTE BUS 6071	2012	43,350.00	65,025.00	N/A	NA
Bluebird 7817	2008	45,728.00	68,592.00	N/A	NA
2008 BLUEBIRD 7764	2007	41,687.50	62,531.25	N/A	NA
9193 BLUEBIRD	2005	41,750.00	62,625.00	N/A	NA
Total					99,445.62

Budget Report
FY 2025

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0911 Shelby H S

Submit ID: 0911-21489007

13 Tuition Fund

Adopted Budget	0001	170,000.00

Budget Uses

Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	869.11
Unreserved Fund Balance Reappropriated	0970	869.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	169,130.89
District Mills	999	14.13
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

51 Toole

0911 Shelby H S

Submit ID: 0911-21489007

14 Retirement Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	86,430.12
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	16,430.12

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	333,569.88
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	113,773.83

Budget Uses

Expenditure Budget	0002	113,773.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	113,773.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	113,773.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	113,773.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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0911 Shelby H S

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28 Technology Fund

Adopted Budget	0001	52,150.16

Budget Uses

Expenditure Budget	0002	52,150.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,910.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,910.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,239.19
District Tax Levy	1110	48,000.00
District Mills	999	4.01
Total Estimated Revenues to Fund Adopted Budget	0004	52,150.16
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

51 Toole

0911 Shelby H S

Submit ID: 0911-21489007

29 Flexibility Fund

Adopted Budget	0001	39,812.24

Budget Uses

Expenditure Budget	0002	39,812.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,812.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	39,812.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	39,812.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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0911 Shelby H S

Submit ID: 0911-21489007

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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0911 Shelby H S

Submit ID: 0911-21489007

61 Building Reserve Fund

Adopted Budget	0001	88,187.21

Budget Uses

Expenditure Budget	0002	88,187.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,437.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9,437.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,750.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	50,000.00	
Building Reserve Permissive Levy	1110(b)	15,000.00	
District Tax Levy		1110	65,000.00
District Mills		999	5.43
Building Reserve Voted Mills		0134	4.18
Building Reserve Permissive Mills		0135	1.25
Total Estimated Revenues to Fund Adopted Budget		0004	88,187.21

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
06/22/2010	1,000,000.00	20	612	700,000.00	50,000.00	50,000.00
Total						50,000.00

Budget Report
FY 2025

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-00205712

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	582	N/A	8,234,393

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kinsey SZillat

(Signature) (Date)

Chairperson, School Trustees: Carl Openshaw

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-00205712

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,842,882.75	382,359.01	10%	9.95%	0.00	3,478,645.70	364,237.05	44.24
10 Transportation	415,000.00	35,918.49	20%	8.66%	0.00	132,627.13	282,372.87	34.29
11 Bus Depreciation Reserve	544,750.56	0.00	N/A	0.00%	358,452.46	0.00	186,298.10	22.62
13 Tuition	213,000.00		N/A		401.58	0.00	212,598.42	25.82
14 Retirement	600,000.00	120,000.00	20%	20.00%	83,812.40	516,187.60		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	147,399.54	0.00	N/A	0.00%	91,887.97	6,955.26	48,556.31	5.90
29 Flexibility	10,922.59	0.00	N/A	0.00%	10,510.89	411.70	0.00	0.00
61 Building Reserve	268,806.25	0.00	N/A	0.00%	189,786.25	52,621.37	26,398.63	3.21
Total of All Funds	6,042,761.69	538,277.50			734,851.55	4,187,448.76	1,120,461.38	136.08

50 Debt Service **Tax Jurisdiction**								
37	588,100.00	0.00	20-9-438	0.00%	135,554.56	0.00	452,545.44	54.96

Budget Report
FY 2025

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-00205712

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SHEPHERD K-6	446
M1	SHEPHERD 7-8	136

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,825,645.90
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	178,507.80
D.	At Risk Student	(I-D)	10,652.46
E.	Indian Education For All	(I-E)	14,334.66
F.	American Indian Achievement Gap	(I-F)	6,776.00
G.	Data For Achievement	(I-G)	13,723.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	123,105.14
I.	State Special Education Related-Services Payment To Coop	(I-I)	30,811.08
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	53,907.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	582
B.	BASE Budget Limit	(II-B)	3,565,207.41
C.	Maximum Budget Limit	(II-C)	4,443,354.09
D.	Over-BASE Levy As Submitted on Budget	(II-D)	166,841.44
E.	Adopted Budget	(II-E)	3,732,048.85

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,676,041.31
H.	Maximum Budget Limit	(II-H)	4,585,234.84
I.	Highest Budget Without a Vote	(II-I)	3,842,882.75
J.	Highest Budget	(II-J)	4,585,234.84
K.	Highest Voted Amount	(II-K)	742,352.09
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,842,882.75

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		382,359.01
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		382,359.01

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,842,882.75
1.	BASE Budget Limit	(V-A1)	3,676,041.31	
2.	Over-BASE Budget	(V-A2)	166,841.44	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,825,645.90
1.	Direct State Aid Paid By State	(V-B1)	1,825,645.90	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		178,507.80
D.	At Risk Student	(V-D)		10,652.46
E.	Indian Education For All	(V-E)		14,334.66
F.	American Indian Achievement Gap	(V-F)		6,776.00
G.	Data For Achievement	(V-G)		13,723.56
H.	Special Education Allowable Cost Payment	(V-H)		123,105.14
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		13,210.32
1.	Actual Non-Levy Revenue	(V-J1)	13,210.32	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,490,085.47
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,292,689.86	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	197,395.61	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,676,041.31

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		166,841.44
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		166,841.44

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.98
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		20.26
1.	District Property Tax Levy Mills	(V-U1)	20.26	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		44.24

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

56 Yellowstone

0985 Shepherd Elem

Submit ID: 0985-00205712

01 General Fund

Adopted Budget	0001	3,842,882.75

Budget Uses

Expenditure Budget	0002	3,842,882.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,825,645.90
Quality Educator	3111	178,507.80
At Risk Student	3112	10,652.46
Indian Education For All	3113	14,334.66
American Indian Achievement Gap	3114	6,776.00
State Special Education Allowable Cost Payment to Districts	3115	123,105.14
Data For Achievement	3116	13,723.56
State - Guaranteed Tax Base Aid	3120	1,292,689.86

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	13,210.32
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	197,395.61		
Over-BASE Levy	1110(c)	166,841.44		
District Tax Levy			1110	364,237.05
Total Estimated Revenues to Fund Adopted Budget			0004	3,842,882.75
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	415,000.00

Budget Uses

Expenditure Budget	0002	415,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	120,570.12
Contingency	0006	12,057.01
Over-Schedule	0011	282,372.87
Fund Balance for Budget	TFS48	35,918.49
Operating Reserve	0961	35,918.49
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	66,313.56
State - On-Schedule Transportation Reimbursement	3210	66,313.57
District Tax Levy	1110	282,372.87
District Mills	999	34.29
Total Estimated Revenues to Fund Adopted Budget	0004	415,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	544,750.56

Budget Uses

Expenditure Budget	0002	544,750.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	358,452.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	358,452.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	186,298.10
District Mills	999	22.62
Total Estimated Revenues to Fund Adopted Budget	0004	544,750.56

Budget Report
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Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
L 2025 Thomas 83 Passenger 0817	2024	88,205.00	0.00	17,641.00	17,641.00
J 2023 Thomas EFX 83 Passenger 4799	2023	69,976.50	13,995.30	13,995.30	13,995.30
K 2023 Thomas HDX 83 Passenger 4750	2023	82,450.00	16,490.00	16,490.00	16,490.00
H 2022 Thomas EFX 83 Passenger 7636	2021	58,491.00	23,396.40	11,698.20	11,698.20
I 2022 Thomas EFX 83 Passenger 7637	2021	58,491.00	23,396.40	11,698.20	11,698.20
D 2020 Thomas 83 passenger 58689	2020	55,000.00	44,000.00	11,000.00	11,000.00
E 2020 Thomas 43 passenger 9049	2020	52,500.00	42,000.00	10,500.00	10,500.00
F 2021 Thomas 83 passenger 73681	2020	65,000.00	52,000.00	13,000.00	13,000.00
G 2021 Thomas 83 passenger 73682	2020	65,000.00	52,000.00	13,000.00	13,000.00
A 2018 Thomas 84 passenger 9467	2018	54,500.00	65,400.00	10,900.00	10,900.00
B 2019 Thomas 83 passenger 6804	2018	66,942.00	80,330.40	13,388.40	13,388.40
C 2019 Thomas 83 Passenger 2091	2018	61,205.00	73,446.00	12,241.00	12,241.00
Z 2018 Thomas 68 passenger 9609	2018	63,000.00	75,600.00	12,600.00	12,600.00
X 2017 Thomas HDX 49 Passenger 1051	2017	90,730.00	127,022.00	18,146.00	9,073.00
Y 2017 Thomas HDX 49 Passenger 1052	2017	90,730.00	127,022.00	18,146.00	9,073.00
W 2017 Thomas 83 Passenger 3071	2016	55,204.00	82,806.00	N/A	NA
T 2015 Thomas 83 Passenger 86771	2015	54,839.00	82,258.50	N/A	NA
U 2015 Thomas 83 Passenger 86772	2015	54,839.00	82,258.50	N/A	NA
V 2015 Thomas 60 Passenger 4305	2015	55,945.00	83,917.50	N/A	NA
Total					186,298.10

13 Tuition Fund

Adopted Budget	0001	213,000.00

Budget Uses

Expenditure Budget	0002	213,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	401.58
Unreserved Fund Balance Reappropriated	0970	401.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	212,598.42
District Mills	999	25.82
Total Estimated Revenues to Fund Adopted Budget	0004	213,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	600,000.00

Budget Uses

Expenditure Budget	0002	600,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	203,812.40
Operating Reserve	0961	120,000.00
Unreserved Fund Balance Reappropriated	0970	83,812.40

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	516,187.60
Total Estimated Revenues to Fund Adopted Budget	0004	600,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	147,399.54

Budget Uses

Expenditure Budget	0002	147,399.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	91,887.97
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	91,887.97
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,564.68
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,390.58
District Tax Levy	1110	48,556.31
District Mills	999	5.90
Total Estimated Revenues to Fund Adopted Budget	0004	147,399.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	10,922.59

Budget Uses

Expenditure Budget	0002	10,922.59
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,510.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10,510.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	411.70
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,922.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
37

Taxable Value		8,234,393.00
Adopted Budget	0001	588,100.00

Budget Uses

Expenditure Budget	0002	588,100.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	135,554.56
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	135,554.56
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	452,545.44
Jurisdiction Mills	999	54.96
Total Estimated Revenues to Fund Adopted Budget	0004	588,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	12/19/2019	06/30/2040	7,950,000.00	6,550,000.00	330,000.00	257,700.00	400.00
Total Bond Requirements							588,100.00
Total Debt Service Requirements						0002	588,100.00

Budget Report
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Submit ID: 0985-00205712

61 Building Reserve Fund

Adopted Budget		0001	268,806.25

Budget Uses

Expenditure Budget		0002	268,806.25
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	189,786.25
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	189,786.25
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	52,621.37
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	26,398.63	
District Tax Levy		1110	26,398.63
District Mills		999	3.21
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.21
Total Estimated Revenues to Fund Adopted Budget		0004	268,806.25

Budget Report
FY 2025

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-50561251

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	261	10,995,802

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kinsey SZillat

(Signature) (Date)

Chairperson, School Trustees: Carl Openshaw

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-50561251

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,495,953.26	249,595.33	10%	10.00%	677.44	1,979,422.11	515,853.71	46.89
10 Transportation	390,000.00	78,000.00	20%	20.00%	6,223.50	42,491.75	341,284.75	31.04
11 Bus Depreciation Reserve	542,649.27	0.00	N/A	0.00%	356,351.17	0.00	186,298.10	16.94
13 Tuition	150,000.00		N/A		112,339.41	0.00	37,660.59	3.42
14 Retirement	500,000.00	100,000.00	20%	20.00%	182,726.70	317,273.30		
17 Adult Education	25,000.00	8,750.00	35%	35.00%	15,030.08	0.00	9,969.92	0.91
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	142,365.04	0.00	N/A	0.00%	102,895.42	5,913.31	33,556.31	3.05
29 Flexibility	7,808.36	0.00	N/A	0.00%	7,514.07	294.29	0.00	0.00
61 Building Reserve	116,019.70	0.00	N/A	0.00%	71,759.70	32,421.12	11,838.88	1.08
Total of All Funds	4,369,795.63	436,345.33			855,517.49	2,377,815.88	1,136,462.26	103.33

50 Debt Service Tax Jurisdiction								
37	283,700.00	0.00	20-9-438	0.00%	83,104.73	0.00	200,595.27	18.24

Budget Report
FY 2025

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-50561251

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SHEPHERD HS 9-12 261 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,092,645.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	85,948.20
D.	At Risk Student	(I-D)	4,048.68
E.	Indian Education For All	(I-E)	6,428.43
F.	American Indian Achievement Gap	(I-F)	2,904.00
G.	Data For Achievement	(I-G)	6,154.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	39,548.67
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,182.06
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	56,921.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	266
B.	BASE Budget Limit	(II-B)	2,094,658.46
C.	Maximum Budget Limit	(II-C)	2,608,253.52
D.	Over-BASE Levy As Submitted on Budget	(II-D)	374,311.01
E.	Adopted Budget	(II-E)	2,468,969.47

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,121,642.25
H.	Maximum Budget Limit	(II-H)	2,642,160.09
I.	Highest Budget Without a Vote	(II-I)	2,495,953.26
J.	Highest Budget	(II-J)	2,642,160.09
K.	Highest Voted Amount	(II-K)	146,206.83
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,495,953.26

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		249,595.33
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		677.44
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	677.44	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		250,272.77

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,495,953.26
1.	BASE Budget Limit	(V-A1)	2,121,642.25	
2.	Over-BASE Budget	(V-A2)	374,311.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,092,645.46
1.	Direct State Aid Paid By State	(V-B1)	1,092,645.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		85,948.20
D.	At Risk Student	(V-D)		4,048.68
E.	Indian Education For All	(V-E)		6,428.43
F.	American Indian Achievement Gap	(V-F)		2,904.00
G.	Data For Achievement	(V-G)		6,154.38
H.	Special Education Allowable Cost Payment	(V-H)		39,548.67
I.	Remaining Fund Balance Available	(V-I)		677.44
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,309.44
1.	Actual Non-Levy Revenue	(V-J1)	10,309.44	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		872,977.55
1.	State - Guaranteed Tax Base Aid	(V-L1)	731,434.85	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	141,542.70	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,121,642.25

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		374,311.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		374,311.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.85
U.	Over-BASE Mills	(V-U)		34.04
1.	District Property Tax Levy Mills	(V-U1)	34.04	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		46.89

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,495,953.26

Budget Uses

Expenditure Budget	0002	2,495,953.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	677.44
Direct State Aid	3110	1,092,645.46
Quality Educator	3111	85,948.20
At Risk Student	3112	4,048.68
Indian Education For All	3113	6,428.43
American Indian Achievement Gap	3114	2,904.00
State Special Education Allowable Cost Payment to Districts	3115	39,548.67
Data For Achievement	3116	6,154.38
State - Guaranteed Tax Base Aid	3120	731,434.85

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,309.44
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	141,542.70		
Over-BASE Levy	1110(c)	374,311.01		
District Tax Levy			1110	515,853.71
Total Estimated Revenues to Fund Adopted Budget			0004	2,495,953.26
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	390,000.00

Budget Uses

Expenditure Budget	0002	390,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	38,628.86
Contingency	0006	3,862.89
Over-Schedule	0011	347,508.25
Fund Balance for Budget	TFS48	84,223.50
Operating Reserve	0961	78,000.00
Unreserved Fund Balance Reappropriated	0970	6,223.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,245.87
State - On-Schedule Transportation Reimbursement	3210	21,245.88
District Tax Levy	1110	341,284.75
District Mills	999	31.04
Total Estimated Revenues to Fund Adopted Budget	0004	390,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	542,649.27

Budget Uses

Expenditure Budget	0002	542,649.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	356,351.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	356,351.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	186,298.10
District Mills	999	16.94
Total Estimated Revenues to Fund Adopted Budget	0004	542,649.27

Budget Report
FY 2025

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-50561251

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
L 2025 Thomas 83 Passenger 0817	2024	88,205.00	0.00	17,641.00	17,641.00
J 2023 Thomas EFX 83 Passenger 4799	2023	69,976.50	13,995.30	13,995.30	13,995.30
K 2023 Thomas 83 Passenger 4750	2023	82,450.00	16,490.00	16,490.00	16,490.00
H 2022 Thomas EFX 83 Passenger 7636	2021	58,491.00	23,396.40	11,698.20	11,698.20
I 2022 Thomas EFX 83 Passenger 7637	2021	58,491.00	23,396.40	11,698.20	11,698.20
D 2020 Thomas 83 passenger 8689	2020	55,000.00	44,000.00	11,000.00	11,000.00
E 2020 Thomas 43 passenger 9049	2020	52,500.00	42,000.00	10,500.00	10,500.00
F 2021 Thomas 83 passenger 73681	2020	65,000.00	52,000.00	13,000.00	13,000.00
G 2021 Thomas 83 passenger 73682	2020	65,000.00	52,000.00	13,000.00	13,000.00
A 2018 Thomas 84 Passenger 9467	2018	54,500.00	65,400.00	10,900.00	10,900.00
B 2019 Thomas 83 Passenger 6804	2018	66,942.00	80,330.40	13,388.40	13,388.40
C 2019 Thomas 83 Passenger 2091	2018	61,205.00	73,446.00	12,241.00	12,241.00
Z 2018 Thomas 68 Passenger 9609	2018	63,000.00	75,600.00	12,600.00	12,600.00
X 2017 Thomas HDX 49 Passenger 1051	2017	90,730.00	127,022.00	18,146.00	9,073.00
Y 2017 Thomas HDX 49 Passenger 1052	2017	90,730.00	127,022.00	18,146.00	9,073.00
W 2017 Thomas 83 Passenger 3071	2016	55,204.00	82,806.00	N/A	NA
T 2015 Thomas 83 Passenger 86771	2015	54,839.00	82,258.50	N/A	NA
U 2015 Thomas 83 Passenger 86772	2015	54,839.00	82,258.50	N/A	NA
V 2015 Thomas 60 Passenger 4305	2015	55,945.00	83,917.50	N/A	NA
S 2014 Thomas 83 Passenger 43514	2014	57,040.50	85,560.75	N/A	NA
Total					186,298.10

13 Tuition Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	112,339.41
Unreserved Fund Balance Reappropriated	0970	112,339.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	37,660.59
District Mills	999	3.42
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	500,000.00

Budget Uses

Expenditure Budget	0002	500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	282,726.70
Operating Reserve	0961	100,000.00
Unreserved Fund Balance Reappropriated	0970	182,726.70

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	317,273.30
Total Estimated Revenues to Fund Adopted Budget	0004	500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-50561251

17 Adult Education Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,780.08
Operating Reserve	0961	8,750.00
Unreserved Fund Balance Reappropriated	0970	15,030.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,969.92
District Mills	999	0.91
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	142,365.04

Budget Uses

Expenditure Budget	0002	142,365.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	102,895.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	102,895.42
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,956.43
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,956.88
District Tax Levy	1110	33,556.31
District Mills	999	3.05
Total Estimated Revenues to Fund Adopted Budget	0004	142,365.04
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	7,808.36

Budget Uses

Expenditure Budget	0002	7,808.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,514.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,514.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	294.29
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,808.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund
37

Taxable Value		10,995,802.00
Adopted Budget	0001	283,700.00

Budget Uses

Expenditure Budget	0002	283,700.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	83,104.73
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	83,104.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	200,595.27
Jurisdiction Mills	999	18.24
Total Estimated Revenues to Fund Adopted Budget	0004	283,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	12/19/2019	06/30/2040	3,950,000.00	3,200,000.00	170,000.00	113,300.00	400.00
Total Bond Requirements							283,700.00
Total Debt Service Requirements						0002	283,700.00

Budget Report
FY 2025

56 Yellowstone

0986 Shepherd H S

Submit ID: 0986-50561251

61 Building Reserve Fund

Adopted Budget		0001	116,019.70

Budget Uses

Expenditure Budget		0002	116,019.70
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	71,759.70
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	71,759.70
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	32,421.12
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	11,838.88	
District Tax Levy		1110	11,838.88
District Mills		999	1.08
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.08
Total Estimated Revenues to Fund Adopted Budget		0004	116,019.70

Budget Report
FY 2025

28 Madison

0537 Sheridan Elem

Submit ID: 0537-49469221

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	183	N/A	6,143,416

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebecca Larsen

(Signature) (Date)

Chairperson, School Trustees: Kendra Horn

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
28 Madison
0537 Sheridan Elem

Submit ID: 0537-49469221

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,476,934.22	147,693.42	10%	10.00%	1.64	1,088,696.07	388,236.51	63.19
10 Transportation	153,151.00	30,630.00	20%	20.00%	28,982.98	34,661.00	89,507.02	14.57
11 Bus Depreciation Reserve	179,864.55	0.00	N/A	0.00%	179,864.55	0.00	0.00	0.00
13 Tuition	6,669.06		N/A		519.73	0.00	6,149.33	1.00
14 Retirement	240,000.00	45,575.70	20%	18.99%	0.00	240,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	34,684.58	0.00	N/A	0.00%	8,542.33	1,142.25	25,000.00	4.07
29 Flexibility	84,489.09	0.00	N/A	0.00%	84,489.09	0.00	0.00	0.00
61 Building Reserve	161,827.60	0.00	N/A	0.00%	102,467.60	22,353.39	37,006.61	6.02
Total of All Funds	2,337,620.10	223,899.12			404,867.92	1,386,852.71	545,899.47	88.85

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
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28 Madison

0537 Sheridan Elem

Submit ID: 0537-49469221

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SHERIDAN K-6	148
M1	SHERIDAN 7-8	35

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	621,544.07
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	58,521.91
D.	At Risk Student	(I-D)	2,980.41
E.	Indian Education For All	(I-E)	4,507.29
F.	American Indian Achievement Gap	(I-F)	1,452.00
G.	Data For Achievement	(I-G)	4,315.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	38,753.91
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	14,316.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	176
B.	BASE Budget Limit	(II-B)	1,167,286.17
C.	Maximum Budget Limit	(II-C)	1,443,481.82
D.	Over-BASE Levy As Submitted on Budget	(II-D)	238,518.88
E.	Adopted Budget	(II-E)	1,405,805.05

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,238,415.34
H.	Maximum Budget Limit	(II-H)	1,539,763.47
I.	Highest Budget Without a Vote	(II-I)	1,476,934.22
J.	Highest Budget	(II-J)	1,539,763.47
K.	Highest Voted Amount	(II-K)	62,829.25
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,476,934.22

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		147,693.42
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1.64
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1.64	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		147,695.06

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,476,934.22
1.	BASE Budget Limit	(V-A1)	1,238,415.34	
2.	Over-BASE Budget	(V-A2)	238,518.88	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		621,544.07
1.	Direct State Aid Paid By State	(V-B1)	621,544.07	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		58,521.91
D.	At Risk Student	(V-D)		2,980.41
E.	Indian Education For All	(V-E)		4,507.29
F.	American Indian Achievement Gap	(V-F)		1,452.00
G.	Data For Achievement	(V-G)		4,315.14
H.	Special Education Allowable Cost Payment	(V-H)		38,753.91
I.	Remaining Fund Balance Available	(V-I)		1.64
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,883.58
1.	Actual Non-Levy Revenue	(V-J1)	7,883.58	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		498,455.39
1.	State - Guaranteed Tax Base Aid	(V-L1)	348,737.76	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	149,717.63	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,238,415.34

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		238,518.88
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		238,518.88

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.36
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		38.83
1.	District Property Tax Levy Mills	(V-U1)	38.83	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		63.19

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,476,934.22

Budget Uses

Expenditure Budget	0002	1,476,934.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1.64
Direct State Aid	3110	621,544.07
Quality Educator	3111	58,521.91
At Risk Student	3112	2,980.41
Indian Education For All	3113	4,507.29
American Indian Achievement Gap	3114	1,452.00
State Special Education Allowable Cost Payment to Districts	3115	38,753.91
Data For Achievement	3116	4,315.14
State - Guaranteed Tax Base Aid	3120	348,737.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,883.58
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	149,717.63		
Over-BASE Levy	1110(c)	238,518.88		
District Tax Levy			1110	388,236.51
Total Estimated Revenues to Fund Adopted Budget			0004	1,476,934.22
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	153,151.00

Budget Uses

Expenditure Budget	0002	153,151.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	31,510.00
Contingency	0006	3,151.00
Over-Schedule	0011	118,490.00
Fund Balance for Budget	TFS48	59,612.98
Operating Reserve	0961	30,630.00
Unreserved Fund Balance Reappropriated	0970	28,982.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,330.50
State - On-Schedule Transportation Reimbursement	3210	17,330.50
District Tax Levy	1110	89,507.02
District Mills	999	14.57
Total Estimated Revenues to Fund Adopted Budget	0004	153,151.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	179,864.55

Budget Uses

Expenditure Budget	0002	179,864.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	179,864.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	179,864.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	179,864.55

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 THOMAS -W3643	2019	97,210.00	38,884.00	19,442.00	0.00
4DRBUPWN8KB615519	2019	91,340.48	54,804.30	18,268.10	0.00
4DRBUAANXFB686845	2015	85,637.00	85,637.00	17,127.40	0.00
4DRBUAAP69B084305	2008	77,969.28	116,953.92	N/A	NA
Total					0.00

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13 Tuition Fund

Adopted Budget	0001	6,669.06

Budget Uses

Expenditure Budget	0002	6,669.06
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	519.73
Unreserved Fund Balance Reappropriated	0970	519.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,149.33
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,669.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,575.70
Operating Reserve	0961	45,575.70
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	240,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	34,684.58

Budget Uses

Expenditure Budget	0002	34,684.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,542.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,542.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,142.25
District Tax Levy	1110	25,000.00
District Mills	999	4.07
Total Estimated Revenues to Fund Adopted Budget	0004	34,684.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	84,489.09

Budget Uses

Expenditure Budget	0002	84,489.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	84,489.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	84,489.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	84,489.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	161,827.60

Budget Uses

Expenditure Budget		0002	161,827.60
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	102,467.60
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	102,467.60
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	22,353.39
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	12,006.61	
District Tax Levy		1110	37,006.61
District Mills		999	6.02
Building Reserve Voted Mills		0134	4.07
Building Reserve Permissive Mills		0135	1.95
Total Estimated Revenues to Fund Adopted Budget		0004	161,827.60

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	125,000.00	5	612	25,000.00	25,000.00	25,000.00
Total						25,000.00

Budget Report
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28 Madison

0538 Sheridan H S

Submit ID: 0538-83825775

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	64	9,819,987

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rebecca Larsen

(Signature) (Date)

Chairperson, School Trustees: Kendra Horn

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
28 Madison
0538 Sheridan H S

Submit ID: 0538-83825775

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,013,270.73	101,327.07	10%	10.00%	4,952.97	631,773.65	376,544.11	38.35
10 Transportation	153,553.26	30,710.65	20%	20.00%	33,561.71	39,085.82	80,905.73	8.24
11 Bus Depreciation Reserve	192,076.29	0.00	N/A	0.00%	131,860.89	0.00	60,215.40	6.13
13 Tuition	552.99		N/A		552.99	0.00	0.00	0.00
14 Retirement	150,000.00	30,000.00	20%	20.00%	32,953.48	117,046.52		
17 Adult Education	12,000.00	2,500.00	35%	20.83%	2,275.17	0.00	9,724.83	0.99
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	27,701.94	0.00	N/A	0.00%	7,933.04	696.90	19,072.00	1.94
29 Flexibility	77,624.70	0.00	N/A	0.00%	77,624.70	0.00	0.00	0.00
61 Building Reserve	129,046.48	0.00	N/A	0.00%	81,676.48	14,041.04	33,328.96	3.40
Total of All Funds	1,755,826.39	164,537.72			373,391.43	802,643.93	579,791.03	59.05

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

28 Madison

0538 Sheridan H S

Submit ID: 0538-83825775

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SHERIDAN HS 9-12 64 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	388,701.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	36,939.36
D.	At Risk Student	(I-D)	1,612.27
E.	Indian Education For All	(I-E)	1,576.32
F.	American Indian Achievement Gap	(I-F)	484.00
G.	Data For Achievement	(I-G)	1,509.12
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,706.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	15,045.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	67
B.	BASE Budget Limit	(II-B)	751,016.81
C.	Maximum Budget Limit	(II-C)	932,320.37
D.	Over-BASE Levy As Submitted on Budget	(II-D)	253,555.10
E.	Adopted Budget	(II-E)	1,004,571.91

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	755,572.95
H.	Maximum Budget Limit	(II-H)	937,112.47
I.	Highest Budget Without a Vote	(II-I)	1,013,270.73
J.	Highest Budget	(II-J)	1,013,270.73
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,013,270.73

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		101,327.07
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,952.97
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	4,952.97	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		106,280.04

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,013,270.73
1.	BASE Budget Limit	(V-A1)	755,572.95	
2.	Over-BASE Budget	(V-A2)	257,697.78	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		388,701.81
1.	Direct State Aid Paid By State	(V-B1)	388,701.81	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		36,939.36
D.	At Risk Student	(V-D)		1,612.27
E.	Indian Education For All	(V-E)		1,576.32
F.	American Indian Achievement Gap	(V-F)		484.00
G.	Data For Achievement	(V-G)		1,509.12
H.	Special Education Allowable Cost Payment	(V-H)		12,706.20
I.	Remaining Fund Balance Available	(V-I)		4,952.97
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,049.62
1.	Actual Non-Levy Revenue	(V-J1)	6,049.62	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		301,041.28
1.	State - Guaranteed Tax Base Aid	(V-L1)	182,194.95	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	118,846.33	
M.	**Subtotal of BASE Budget Revenue	(V-M)		755,572.95

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		257,697.78
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		257,697.78

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.11
U.	Over-BASE Mills	(V-U)		26.24
1.	District Property Tax Levy Mills	(V-U1)	26.24	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		38.35

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

28 Madison

0538 Sheridan H S

Submit ID: 0538-83825775

01 General Fund

Adopted Budget	0001	1,013,270.73

Budget Uses

Expenditure Budget	0002	1,013,270.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,952.97
Direct State Aid	3110	388,701.81
Quality Educator	3111	36,939.36
At Risk Student	3112	1,612.27
Indian Education For All	3113	1,576.32
American Indian Achievement Gap	3114	484.00
State Special Education Allowable Cost Payment to Districts	3115	12,706.20
Data For Achievement	3116	1,509.12
State - Guaranteed Tax Base Aid	3120	182,194.95

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,049.62
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	118,846.33		
Over-BASE Levy	1110(c)	257,697.78		
District Tax Levy			1110	376,544.11
Total Estimated Revenues to Fund Adopted Budget			0004	1,013,270.73
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	153,553.26

Budget Uses

Expenditure Budget	0002	153,553.26
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	35,532.56
Contingency	0006	3,553.26
Over-Schedule	0011	114,467.44
Fund Balance for Budget	TFS48	64,272.36
Operating Reserve	0961	30,710.65
Unreserved Fund Balance Reappropriated	0970	33,561.71

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	19,542.91
State - On-Schedule Transportation Reimbursement	3210	19,542.91
District Tax Levy	1110	80,905.73
District Mills	999	8.24
Total Estimated Revenues to Fund Adopted Budget	0004	153,553.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	192,076.29

Budget Uses

Expenditure Budget	0002	192,076.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	131,860.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	131,860.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	60,215.40
District Mills	999	6.13
Total Estimated Revenues to Fund Adopted Budget	0004	192,076.29

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 THOMAS BUS 3453	2024	137,955.00	0.00	27,591.00	27,591.00
2019 IC RE 4DRBWTAR7KB425899	2019	163,121.99	65,248.80	32,624.40	32,624.40
INTERNATIONAL 2014 - 63 PASS	2013	104,778.99	125,734.80	20,955.80	0.00
Total					60,215.40

Budget Report
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13 Tuition Fund

Adopted Budget	0001	552.99

Budget Uses

Expenditure Budget	0002	552.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	552.99
Unreserved Fund Balance Reappropriated	0970	552.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	552.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

28 Madison

0538 Sheridan H S

Submit ID: 0538-83825775

14 Retirement Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	62,953.48
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	32,953.48

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	117,046.52
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,775.17
Operating Reserve	0961	2,500.00
Unreserved Fund Balance Reappropriated	0970	2,275.17

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,724.83
District Mills	999	0.99
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	27,701.94

Budget Uses

Expenditure Budget	0002	27,701.94
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,933.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,933.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	696.90
District Tax Levy	1110	19,072.00
District Mills	999	1.94
Total Estimated Revenues to Fund Adopted Budget	0004	27,701.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	77,624.70

Budget Uses

Expenditure Budget	0002	77,624.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	77,624.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	77,624.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	77,624.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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28 Madison

0538 Sheridan H S

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61 Building Reserve Fund

Adopted Budget		0001	129,046.48

Budget Uses

Expenditure Budget		0002	129,046.48
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	81,676.48
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	81,676.48
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	14,041.04
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	25,000.00	
Building Reserve Permissive Levy	1110(b)	8,328.96	
District Tax Levy		1110	33,328.96
District Mills		999	3.40
Building Reserve Voted Mills		0134	2.55
Building Reserve Permissive Mills		0135	0.85
Total Estimated Revenues to Fund Adopted Budget		0004	129,046.48

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	125,000.00	5	612	25,000.00	25,000.00	25,000.00
Total						25,000.00

Budget Report
FY 2025

34 Park

Submit ID: 1227-12941491

1227 Shields Valley Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 150	N/A	10,763,608

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 34 Park	136	N/A	8,985,434
Non-located - 16 Gallatin	14	N/A	1,778,174

The final budget is approved as set forth in this document.

Certification

District Clerk: Rhonda Lahaye

(Signature) (Date)

Chairperson, School Trustees: Jon Croston

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

34 Park

Submit ID: 1227-12941491

1227 Shields Valley Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,327,246.52	144,016.81	10%	10.85%	32,228.08	800,553.47	494,464.97	45.94
10 Transportation	328,672.00	39,553.89	20%	12.03%	0.00	40,792.00	287,880.00	26.75
11 Bus Depreciation Reserve	53,449.21	0.00	N/A	0.00%	53,449.21	0.00	0.00	0.00
13 Tuition	40,000.00		N/A		23,033.67	0.00	16,966.33	1.58
14 Retirement	180,000.00	36,000.00	20%	20.00%	44,823.41	135,176.59		
17 Adult Education	10,000.00	0.00	35%	0.00%	4,360.20	0.00	5,639.80	0.52
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	23,049.32	0.00	N/A	0.00%	2,080.68	968.64	20,000.00	1.86
29 Flexibility	9.01	0.00	N/A	0.00%	9.01	0.00	0.00	0.00
61 Building Reserve	38,417.35	0.00	N/A	0.00%	7,357.35	9,035.86	22,024.14	2.05
Total of All Funds	2,000,843.41	219,570.70			167,341.61	986,526.56	846,975.24	78.70

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

34 Park

Submit ID: 1227-12941491

1227 Shields Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SHIELDS VALLEY K-6	112	*
M1	SHIELDS VALLEY 7-8	38	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	531,273.05
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	54,004.12
D.	At Risk Student	(I-D)	2,090.36
E.	Indian Education For All	(I-E)	3,694.50
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	3,537.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	23,348.01
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,782.18
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	7,428.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	146
B.	BASE Budget Limit	(II-B)	1,035,504.46
C.	Maximum Budget Limit	(II-C)	1,295,212.54
D.	Over-BASE Levy As Submitted on Budget	(II-D)	262,108.85
E.	Adopted Budget	(II-E)	1,297,613.31

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,050,192.31
H.	Maximum Budget Limit	(II-H)	1,306,576.48
I.	Highest Budget Without a Vote	(II-I)	1,327,246.52
J.	Highest Budget	(II-J)	1,327,246.52
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	14,945.36
M.	Adopted Budget	(II-M)	1,327,246.52

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		132,724.65
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		11,292.16
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	11,292.16	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		32,228.08
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	32,228.08	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		176,244.89

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,327,246.52
1.	BASE Budget Limit	(V-A1)	1,050,192.31	
2.	Over-BASE Budget	(V-A2)	277,054.21	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		531,273.05
1.	Direct State Aid Paid By State	(V-B1)	531,273.05	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		54,004.12
D.	At Risk Student	(V-D)		2,090.36
E.	Indian Education For All	(V-E)		3,694.50
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		3,537.00
H.	Special Education Allowable Cost Payment	(V-H)		23,348.01
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,109.11
1.	Actual Non-Levy Revenue	(V-J1)	10,109.11	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		421,894.16
1.	State - Guaranteed Tax Base Aid	(V-L1)	172,255.32	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	249,638.84	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,050,192.31

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		32,228.08
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	32,228.08	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		244,826.13
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		277,054.21

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.19
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		22.75
1.	District Property Tax Levy Mills	(V-U1)	22.75	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		45.94

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

34 Park

1227 Shields Valley Elem

Submit ID: 1227-12941491

01 General Fund

Adopted Budget	0001	1,327,246.52

Budget Uses

Expenditure Budget	0002	1,327,246.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	32,228.08
Direct State Aid	3110	531,273.05
Quality Educator	3111	54,004.12
At Risk Student	3112	2,090.36
Indian Education For All	3113	3,694.50
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	23,348.01
Data For Achievement	3116	3,537.00
State - Guaranteed Tax Base Aid	3120	172,255.32

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,109.11
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	249,638.84		
Over-BASE Levy	1110(c)	244,826.13		
District Tax Levy			1110	494,464.97
Total Estimated Revenues to Fund Adopted Budget			0004	1,327,246.52
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	328,672.00

Budget Uses

Expenditure Budget	0002	328,672.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,292.00
Contingency	0006	500.00
Over-Schedule	0011	287,880.00
Fund Balance for Budget	TFS48	39,553.89
Operating Reserve	0961	39,553.89
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,396.00
State - On-Schedule Transportation Reimbursement	3210	20,396.00
District Tax Levy	1110	287,880.00
District Mills	999	26.75
Total Estimated Revenues to Fund Adopted Budget	0004	328,672.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	53,449.21

Budget Uses

Expenditure Budget	0002	53,449.21
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	53,449.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	53,449.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	53,449.21

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 IC RE Bus	2020	107,300.00	42,920.00	21,460.00	0.00
Total					0.00

Budget Report
FY 2025
34 Park
1227 Shields Valley Elem

Submit ID: 1227-12941491

13 Tuition Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,033.67
Unreserved Fund Balance Reappropriated	0970	23,033.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,966.33
District Mills	999	1.58
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

34 Park

1227 Shields Valley Elem

Submit ID: 1227-12941491

14 Retirement Fund

Adopted Budget	0001	180,000.00

Budget Uses

Expenditure Budget	0002	180,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	80,823.41
Operating Reserve	0961	36,000.00
Unreserved Fund Balance Reappropriated	0970	44,823.41

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	135,176.59
Total Estimated Revenues to Fund Adopted Budget	0004	180,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,360.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,360.20

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,639.80
District Mills	999	0.52
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	23,049.32

Budget Uses

Expenditure Budget	0002	23,049.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,080.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,080.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	968.64
District Tax Levy	1110	20,000.00
District Mills	999	1.86
Total Estimated Revenues to Fund Adopted Budget	0004	23,049.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	9.01

Budget Uses

Expenditure Budget	0002	9.01
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

34 Park

Submit ID: 1227-12941491

1227 Shields Valley Elem

61 Building Reserve Fund

Adopted Budget		0001	38,417.35

Budget Uses

Expenditure Budget		0002	38,417.35
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	7,357.35
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	7,357.35
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	9,035.86
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	22,024.14	
District Tax Levy		1110	22,024.14
District Mills		999	2.05
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.05
Total Estimated Revenues to Fund Adopted Budget		0004	38,417.35

Budget Report
FY 2025

34 Park

1228 Shields Valley H S

Submit ID: 1228-86138672

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	62	8,985,434

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rhonda Lahaye

(Signature) (Date)

Chairperson, School Trustees: Jon Croston

(Signature) (Date)

County Superintendent: Lisa Rosberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
34 Park
1228 Shields Valley H S

Submit ID: 1228-86138672

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,013,698.27	99,727.19	10%	9.84%	0.00	606,549.74	407,148.53	45.32
10 Transportation	141,215.00	27,204.67	20%	19.26%	0.00	34,608.00	106,607.00	11.86
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	40,000.00		N/A		59.86	0.00	39,940.14	4.44
14 Retirement	140,000.00	28,000.00	20%	20.00%	8,073.90	131,926.10		
17 Adult Education	10,000.00	0.00	35%	0.00%	8,806.11	0.00	1,193.89	0.13
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	30,670.57	0.00	N/A	0.00%	0.00	670.57	30,000.00	3.34
29 Flexibility	6.07	0.00	N/A	0.00%	6.07	0.00	0.00	0.00
61 Building Reserve	33,508.54	0.00	N/A	0.00%	12,568.54	10,470.00	10,470.00	1.17
Total of All Funds	1,409,098.45	154,931.86			29,514.48	784,224.41	595,359.56	66.26

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

34 Park

Submit ID: 1228-86138672

1228 Shields Valley H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SHIELDS VALLEY HS 9-12 62

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	381,510.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	24,965.38
D.	At Risk Student	(I-D)	943.31
E.	Indian Education For All	(I-E)	1,527.06
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	1,461.96
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,847.46
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,282.28
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,109.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	54
B.	BASE Budget Limit	(II-B)	676,007.06
C.	Maximum Budget Limit	(II-C)	844,261.52
D.	Over-BASE Levy As Submitted on Budget	(II-D)	298,177.68
E.	Adopted Budget	(II-E)	974,184.74

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	93%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	727,032.27
H.	Maximum Budget Limit	(II-H)	904,689.33
I.	Highest Budget Without a Vote	(II-I)	1,013,698.27
J.	Highest Budget	(II-J)	1,013,698.27
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,013,698.27

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		99,727.19
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		99,727.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,013,698.27
1.	BASE Budget Limit	(V-A1)	727,032.27	
2.	Over-BASE Budget	(V-A2)	286,666.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		381,510.70
1.	Direct State Aid Paid By State	(V-B1)	381,510.70	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		24,965.38
D.	At Risk Student	(V-D)		943.31
E.	Indian Education For All	(V-E)		1,527.06
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		1,461.96
H.	Special Education Allowable Cost Payment	(V-H)		9,847.46
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,129.09
1.	Actual Non-Levy Revenue	(V-J1)	10,129.09	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		296,405.31
1.	State - Guaranteed Tax Base Aid	(V-L1)	175,922.78	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	120,482.53	
M.	**Subtotal of BASE Budget Revenue	(V-M)		727,032.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		286,666.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		286,666.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.42
U.	Over-BASE Mills	(V-U)		31.90
1.	District Property Tax Levy Mills	(V-U1)	31.90	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		45.32

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

34 Park

1228 Shields Valley H S

Submit ID: 1228-86138672

01 General Fund

Adopted Budget	0001	1,013,698.27

Budget Uses

Expenditure Budget	0002	1,013,698.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	381,510.70
Quality Educator	3111	24,965.38
At Risk Student	3112	943.31
Indian Education For All	3113	1,527.06
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	9,847.46
Data For Achievement	3116	1,461.96
State - Guaranteed Tax Base Aid	3120	175,922.78

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,129.09
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	120,482.53		
Over-BASE Levy	1110(c)	286,666.00		
District Tax Levy			1110	407,148.53
Total Estimated Revenues to Fund Adopted Budget			0004	1,013,698.27
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	141,215.00

Budget Uses

Expenditure Budget	0002	141,215.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,108.00
Contingency	0006	500.00
Over-Schedule	0011	106,607.00
Fund Balance for Budget	TFS48	27,204.67
Operating Reserve	0961	27,204.67
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,304.00
State - On-Schedule Transportation Reimbursement	3210	17,304.00
District Tax Levy	1110	106,607.00
District Mills	999	11.86
Total Estimated Revenues to Fund Adopted Budget	0004	141,215.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
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34 Park
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13 Tuition Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	59.86
Unreserved Fund Balance Reappropriated	0970	59.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	39,940.14
District Mills	999	4.44
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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34 Park

1228 Shields Valley H S

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14 Retirement Fund

Adopted Budget	0001	140,000.00

Budget Uses

Expenditure Budget	0002	140,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,073.90
Operating Reserve	0961	28,000.00
Unreserved Fund Balance Reappropriated	0970	8,073.90

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	131,926.10
Total Estimated Revenues to Fund Adopted Budget	0004	140,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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1228 Shields Valley H S

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17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,806.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,806.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,193.89
District Mills	999	0.13
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	30,670.57

Budget Uses

Expenditure Budget	0002	30,670.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	670.57
District Tax Levy	1110	30,000.00
District Mills	999	3.34
Total Estimated Revenues to Fund Adopted Budget	0004	30,670.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	6.07

Budget Uses

Expenditure Budget	0002	6.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
34 Park

1228 Shields Valley H S

Submit ID: 1228-86138672

61 Building Reserve Fund

Adopted Budget		0001	33,508.54

Budget Uses

Expenditure Budget		0002	33,508.54
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	12,568.54
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	12,568.54
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	10,470.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	10,470.00	
District Tax Levy		1110	10,470.00
District Mills		999	1.17
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.17
Total Estimated Revenues to Fund Adopted Budget		0004	33,508.54

Budget Report
FY 2025

42 Richland

0745 Sidney Elem

Submit ID: 0745-73357299

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 870	N/A	24,008,862

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tracy Click

(Signature) (Date)

Chairperson, School Trustees: Ben Thogersen

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

42 Richland

0745 Sidney Elem

Submit ID: 0745-73357299

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	6,922,615.00	1,201,579.45	10%	17.36%	0.00	5,069,128.48	1,853,486.52	77.20
10 Transportation	545,589.70	109,117.94	20%	20.00%	61,078.43	74,345.27	410,166.00	17.08
11 Bus Depreciation Reserve	422,035.59	0.00	N/A	0.00%	318,035.59	4,000.00	100,000.00	4.17
13 Tuition	144,084.88		N/A		78,400.18	25,500.00	40,184.70	1.67
14 Retirement	1,125,500.00	225,100.00	20%	20.00%	147,521.28	977,978.72		
17 Adult Education	32,002.38	11,200.83	35%	35.00%	10,881.77	1,100.00	20,020.61	0.83
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	725,716.26	0.00	N/A	0.00%	390,617.46	310,098.80	25,000.00	1.04
29 Flexibility	1,031,696.46	0.00	N/A	0.00%	440,696.46	591,000.00	0.00	0.00
61 Building Reserve	1,084,900.91	0.00	N/A	0.00%	964,220.91	45,680.00	75,000.00	3.12
Total of All Funds	12,034,141.18	1,546,998.22			2,411,452.08	7,098,831.27	2,523,857.83	105.11

50 Debt Service **Tax Jurisdiction**								
745 SID	22,000.00	0.00	20-9-438	0.00%	18,170.85	500.00	3,329.15	0.14

Budget Report
FY 2025

42 Richland

0745 Sidney Elem

Submit ID: 0745-73357299

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SIDNEY K-6	669 *
M1	SIDNEY 7-8	201 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,687,271.83
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	237,936.94
D.	At Risk Student	(I-D)	19,795.18
E.	Indian Education For All	(I-E)	21,428.10
F.	American Indian Achievement Gap	(I-F)	10,648.00
G.	Data For Achievement	(I-G)	20,514.60
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	291,663.58
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	69,957.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	888
B.	BASE Budget Limit	(II-B)	5,477,101.80
C.	Maximum Budget Limit	(II-C)	6,836,503.57
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,330,072.93
E.	Adopted Budget	(II-E)	6,899,365.78

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	5,528,086.87
H.	Maximum Budget Limit	(II-H)	6,905,443.78
I.	Highest Budget Without a Vote	(II-I)	6,922,615.00
J.	Highest Budget	(II-J)	6,922,615.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	6,922,615.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		692,261.50
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		509,317.95
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	509,317.95	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,201,579.45

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		6,922,615.00
1.	BASE Budget Limit	(V-A1)	5,528,086.87	
2.	Over-BASE Budget	(V-A2)	1,394,528.13	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,687,271.83
1.	Direct State Aid Paid By State	(V-B1)	2,687,271.83	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		237,936.94
D.	At Risk Student	(V-D)		19,795.18
E.	Indian Education For All	(V-E)		21,428.10
F.	American Indian Achievement Gap	(V-F)		10,648.00
G.	Data For Achievement	(V-G)		20,514.60
H.	Special Education Allowable Cost Payment	(V-H)		291,663.58
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		190,352.45
1.	Actual Non-Levy Revenue	(V-J1)	59,327.14	
2.	Anticipated Non-Levy Revenue	(V-J2)	131,025.31	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,048,476.19
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,525,062.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	523,413.59	
M.	**Subtotal of BASE Budget Revenue	(V-M)		5,528,086.87

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		64,455.20
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	23,040.24	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	41,414.96	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,330,072.93
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,394,528.13

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.80
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		55.40
1.	District Property Tax Levy Mills	(V-U1)	55.40	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		77.20

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

42 Richland

0745 Sidney Elem

Submit ID: 0745-73357299

01 General Fund

Adopted Budget	0001	6,922,615.00

Budget Uses

Expenditure Budget	0002	6,922,615.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,687,271.83
Quality Educator	3111	237,936.94
At Risk Student	3112	19,795.18
Indian Education For All	3113	21,428.10
American Indian Achievement Gap	3114	10,648.00
State Special Education Allowable Cost Payment to Districts	3115	291,663.58
Data For Achievement	3116	20,514.60
State - Guaranteed Tax Base Aid	3120	1,525,062.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	58,698.41
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	552.93
Rentals	1910	75.80
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	131,025.31
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	41,414.96
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	23,040.24
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	523,413.59		
Over-BASE Levy	1110(c)	1,330,072.93		
District Tax Levy			1110	1,853,486.52
Total Estimated Revenues to Fund Adopted Budget			0004	6,922,615.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	545,589.70

Budget Uses

Expenditure Budget	0002	545,589.70
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	60,313.88
Contingency	0006	6,031.39
Over-Schedule	0011	479,244.43
Fund Balance for Budget	TFS48	170,196.37
Operating Reserve	0961	109,117.94
Unreserved Fund Balance Reappropriated	0970	61,078.43

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	6,500.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,500.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	33,172.63
State - On-Schedule Transportation Reimbursement	3210	33,172.64
District Tax Levy	1110	410,166.00
District Mills	999	17.08
Total Estimated Revenues to Fund Adopted Budget	0004	545,589.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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42 Richland

0745 Sidney Elem

Submit ID: 0745-73357299

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	422,035.59

Budget Uses

Expenditure Budget	0002	422,035.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	318,035.59
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	318,035.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	100,000.00
District Mills	999	4.17
Total Estimated Revenues to Fund Adopted Budget	0004	422,035.59

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 BLUE BIRD VISION W/ARMS	2023	100,275.00	0.00	20,055.00	0.00
2022 BLUEBIRD ACTIVITIY BUS WITH LIFT	2022	139,125.00	0.00	27,825.00	27,825.00
2022 Blue Bird BBCV 77	2021	71,010.00	0.00	14,202.00	0.00
2022 Blue Bird BBCV 83	2021	71,355.00	0.00	14,271.00	14,271.00
2017 BLUEBIRD BBCV	2018	29,960.00	11,984.00	5,992.00	0.00
2017 BLUEBIRD BBCV #2	2018	32,260.00	12,904.00	6,452.00	0.00
2019 BLUEBIRD VISION	2018	70,350.00	28,140.00	14,070.00	0.00
2015 MCI D4005 COACH	2016	161,935.80	123,536.92	32,387.16	4,170.66
2016 BLUE BIRD BBCV	2016	61,333.33	32,787.11	12,266.67	0.00
2016 BLUEBIRD BBCV	2016	63,000.00	25,200.00	12,600.00	0.00
2013 Chevy Exp Microbird	2014	38,080.00	30,464.00	7,616.00	0.00
2009 MCI TRANSIT BUS	2010	268,666.68	319,343.30	53,733.34	53,733.34
Total					100,000.00

Budget Report
FY 2025

42 Richland

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13 Tuition Fund

Adopted Budget	0001	144,084.88

Budget Uses

Expenditure Budget	0002	144,084.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	78,400.18
Unreserved Fund Balance Reappropriated	0970	78,400.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	25,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	40,184.70
District Mills	999	1.67
Total Estimated Revenues to Fund Adopted Budget	0004	144,084.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	1,125,500.00

Budget Uses

Expenditure Budget	0002	1,125,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	372,621.28
Operating Reserve	0961	225,100.00
Unreserved Fund Balance Reappropriated	0970	147,521.28

Estimated Funding Sources

Interest Earnings	1510	15,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	962,978.72
Total Estimated Revenues to Fund Adopted Budget	0004	1,125,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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42 Richland

0745 Sidney Elem

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17 Adult Education Fund

Adopted Budget	0001	32,002.38

Budget Uses

Expenditure Budget	0002	32,002.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,082.60
Operating Reserve	0961	11,200.83
Unreserved Fund Balance Reappropriated	0970	10,881.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	1,000.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,020.61
District Mills	999	0.83
Total Estimated Revenues to Fund Adopted Budget	0004	32,002.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	725,716.26

Budget Uses

Expenditure Budget	0002	725,716.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	390,617.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	390,617.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	300,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	5,098.80
District Tax Levy	1110	25,000.00
District Mills	999	1.04
Total Estimated Revenues to Fund Adopted Budget	0004	725,716.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0745 Sidney Elem

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29 Flexibility Fund

Adopted Budget	0001	1,031,696.46

Budget Uses

Expenditure Budget	0002	1,031,696.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	440,696.46
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	440,696.46

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	581,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,031,696.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

42 Richland

0745 Sidney Elem

Submit ID: 0745-73357299

50 Debt Service Fund

745 SID

Taxable Value		24,008,862.00
Adopted Budget	0001	22,000.00

Budget Uses

Expenditure Budget	0002	22,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	18,170.85
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,170.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	3,329.15
Jurisdiction Mills	999	0.14
Total Estimated Revenues to Fund Adopted Budget	0004	22,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

SIDs

Issue Type	Amount
Elementary	22,000.00
Total SID Requirements	22,000.00
Total Debt Service Requirements 0002	22,000.00

Budget Report
FY 2025

42 Richland

0745 Sidney Elem

Submit ID: 0745-73357299

61 Building Reserve Fund

Adopted Budget		0001	1,084,900.91

Budget Uses

Expenditure Budget		0002	1,084,900.91
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	964,220.91
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	964,220.91
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	8,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	37,680.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	75,000.00	
District Tax Levy		1110	75,000.00
District Mills		999	3.12
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.12
Total Estimated Revenues to Fund Adopted Budget		0004	1,084,900.91

Budget Report
FY 2025

42 Richland

0746 Sidney H S

Submit ID: 0746-37494854

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	395	36,958,194

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tracy Click

(Signature) (Date)

Chairperson, School Trustees: Ben Thogersen

(Signature) (Date)

County Superintendent: Dr Timothy Tharp

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

42 Richland

0746 Sidney H S

Submit ID: 0746-37494854

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,824,570.67	655,060.49	10%	17.13%	0.00	2,911,805.47	912,765.20	24.69
10 Transportation	332,637.06	66,527.41	20%	20.00%	59,352.27	33,933.72	239,351.07	6.48
11 Bus Depreciation Reserve	749,666.05	0.00	N/A	0.00%	634,666.05	68,629.00	46,371.00	1.25
13 Tuition	97,543.77		N/A		77,544.26	11,000.00	8,999.51	0.24
14 Retirement	775,011.72	155,002.34	20%	20.00%	163,747.52	611,264.20		
17 Adult Education	33,298.43	11,654.45	35%	35.00%	11,458.42	1,100.00	20,740.01	0.56
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	721,598.13	0.00	N/A	0.00%	478,770.55	212,827.58	30,000.00	0.81
29 Flexibility	5,974,942.32	0.00	N/A	0.00%	4,132,963.89	1,841,978.43	0.00	0.00
61 Building Reserve	782,012.06	0.00	N/A	0.00%	702,242.06	36,770.00	43,000.00	1.16
Total of All Funds	13,291,280.21	888,244.69			6,260,745.02	5,729,308.40	1,301,226.79	35.19

50 Debt Service **Tax Jurisdiction**								
1 SID	17,000.00	0.00	20-9-438	0.00%	144,845.06	0.00	0.00	0.00

Budget Report
FY 2025

42 Richland

0746 Sidney H S

Submit ID: 0746-37494854

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SIDNEY HS 9-12 395 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,566,513.51
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	119,449.63
D.	At Risk Student	(I-D)	5,296.59
E.	Indian Education For All	(I-E)	9,728.85
F.	American Indian Achievement Gap	(I-F)	4,114.00
G.	Data For Achievement	(I-G)	9,314.10
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	81,531.45
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	61,127.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	407
B.	BASE Budget Limit	(II-B)	3,071,371.36
C.	Maximum Budget Limit	(II-C)	3,819,451.63
D.	Over-BASE Levy As Submitted on Budget	(II-D)	563,931.59
E.	Adopted Budget	(II-E)	3,819,451.63

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,065,650.80
H.	Maximum Budget Limit	(II-H)	3,815,470.57
I.	Highest Budget Without a Vote	(II-I)	3,824,570.67
J.	Highest Budget	(II-J)	3,824,570.67
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,824,570.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		382,457.07
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		272,603.42
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	272,603.42	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		655,060.49

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,824,570.67
1.	BASE Budget Limit	(V-A1)	3,065,650.80	
2.	Over-BASE Budget	(V-A2)	758,919.87	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,566,513.51
1.	Direct State Aid Paid By State	(V-B1)	1,566,513.51	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		119,449.63
D.	At Risk Student	(V-D)		5,296.59
E.	Indian Education For All	(V-E)		9,728.85
F.	American Indian Achievement Gap	(V-F)		4,114.00
G.	Data For Achievement	(V-G)		9,314.10
H.	Special Education Allowable Cost Payment	(V-H)		81,531.45
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		344,441.45
1.	Actual Non-Levy Revenue	(V-J1)	45,131.24	
2.	Anticipated Non-Levy Revenue	(V-J2)	299,310.21	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		925,261.22
1.	State - Guaranteed Tax Base Aid	(V-L1)	576,427.61	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	348,833.61	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,065,650.80

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		194,988.28
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	16,000.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	178,988.28	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		563,931.59
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		758,919.87

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		9.43
U.	Over-BASE Mills	(V-U)		15.26
	1. District Property Tax Levy Mills	(V-U1)	15.26	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.69

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

42 Richland

0746 Sidney H S

Submit ID: 0746-37494854

01 General Fund

Adopted Budget	0001	3,824,570.67

Budget Uses

Expenditure Budget	0002	3,824,570.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,566,513.51
Quality Educator	3111	119,449.63
At Risk Student	3112	5,296.59
Indian Education For All	3113	9,728.85
American Indian Achievement Gap	3114	4,114.00
State Special Education Allowable Cost Payment to Districts	3115	81,531.45
Data For Achievement	3116	9,314.10
State - Guaranteed Tax Base Aid	3120	576,427.61

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	44,338.50
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	792.74
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	299,310.21
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	178,988.28
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	16,000.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	348,833.61		
Over-BASE Levy	1110(c)	563,931.59		
District Tax Levy			1110	912,765.20
Total Estimated Revenues to Fund Adopted Budget			0004	3,824,570.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	332,637.06

Budget Uses

Expenditure Budget	0002	332,637.06
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	25,848.84
Contingency	0006	2,584.88
Over-Schedule	0011	304,203.34
Fund Balance for Budget	TFS48	125,879.68
Operating Reserve	0961	66,527.41
Unreserved Fund Balance Reappropriated	0970	59,352.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	3,500.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,216.86
State - On-Schedule Transportation Reimbursement	3210	14,216.86
District Tax Levy	1110	239,351.07
District Mills	999	6.48
Total Estimated Revenues to Fund Adopted Budget	0004	332,637.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

42 Richland

0746 Sidney H S

Submit ID: 0746-37494854

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	749,666.05

Budget Uses

Expenditure Budget	0002	749,666.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	634,666.05
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	634,666.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	15,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	53,629.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	46,371.00
District Mills	999	1.25
Total Estimated Revenues to Fund Adopted Budget	0004	749,666.05

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 BLUE BIRD VISION W/ ARMS	2023	42,975.00	0.00	8,595.00	8,595.00
2022 Blue Bird BBCV 83	2022	35,145.00	0.00	7,029.00	7,029.00
2022 BLUEBIRD ACTIVITY BUS W/LIFT	2022	59,625.00	0.00	11,925.00	11,925.00
2022 Blue Bird BBCV 77	2021	34,980.00	0.00	6,996.00	6,996.00
2013 Chevy Microbird	2018	50,660.00	50,660.00	10,132.00	0.00
2017 BLUEBIRD RT BUS	2018	12,840.00	5,136.00	2,568.00	2,568.00
2017 BLUEBIRD RT BUS #2	2018	16,140.00	6,456.00	3,228.00	3,228.00
2019 BLUEBIRD VISION	2018	30,150.00	6,030.00	6,030.00	6,030.00
2015 MCI D4005 COACH	2016	377,850.20	270,687.28	75,570.04	0.00
2016 Blue bird BBCV	2016	30,666.67	18,357.55	6,133.33	0.00
2016 Bluebird BBCV	2016	31,500.00	12,600.00	6,300.00	0.00
2009 MCI TRANSIT BUS	2010	134,333.32	134,333.30	26,866.66	0.00
Total					46,371.00

Budget Report
FY 2025

42 Richland

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13 Tuition Fund

Adopted Budget	0001	97,543.77

Budget Uses

Expenditure Budget	0002	97,543.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	77,544.26
Unreserved Fund Balance Reappropriated	0970	77,544.26

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	10,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	8,999.51
District Mills	999	0.24
Total Estimated Revenues to Fund Adopted Budget	0004	97,543.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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42 Richland

0746 Sidney H S

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14 Retirement Fund

Adopted Budget	0001	775,011.72

Budget Uses

Expenditure Budget	0002	775,011.72
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	318,749.86
Operating Reserve	0961	155,002.34
Unreserved Fund Balance Reappropriated	0970	163,747.52

Estimated Funding Sources

Interest Earnings	1510	12,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	599,264.20
Total Estimated Revenues to Fund Adopted Budget	0004	775,011.72
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	33,298.43

Budget Uses

Expenditure Budget	0002	33,298.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,112.87
Operating Reserve	0961	11,654.45
Unreserved Fund Balance Reappropriated	0970	11,458.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	1,000.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,740.01
District Mills	999	0.56
Total Estimated Revenues to Fund Adopted Budget	0004	33,298.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	721,598.13

Budget Uses

Expenditure Budget	0002	721,598.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	478,770.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	478,770.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	10,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	200,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,827.58
District Tax Levy	1110	30,000.00
District Mills	999	0.81
Total Estimated Revenues to Fund Adopted Budget	0004	721,598.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	5,974,942.32

Budget Uses

Expenditure Budget	0002	5,974,942.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,132,963.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,132,963.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	50,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	1,752,310.25
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	39,668.18
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,974,942.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

42 Richland

0746 Sidney H S

Submit ID: 0746-37494854

50 Debt Service Fund

1 SID

Taxable Value		36,958,194.00
Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	144,845.06
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	144,845.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	127,845.06

SIDs

Issue Type	Amount
High School	17,000.00
Total SID Requirements	17,000.00

Total Debt Service Requirements	0002	17,000.00

Budget Report
FY 2025

42 Richland

0746 Sidney H S

Submit ID: 0746-37494854

61 Building Reserve Fund

Adopted Budget		0001	782,012.06

Budget Uses

Expenditure Budget		0002	782,012.06
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	702,242.06
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	702,242.06
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	20,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,770.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	43,000.00	
District Tax Levy		1110	43,000.00
District Mills		999	1.16
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.16
Total Estimated Revenues to Fund Adopted Budget		0004	782,012.06

Budget Report
FY 2025

07 Cascade

0118 Simms H S

Submit ID: 0118-76425144

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	108	7,120,020

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Belinda Klick

(Signature) (Date)

Chairperson, School Trustees: Kennard Steinke

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
07 Cascade
0118 Simms H S

Submit ID: 0118-76425144

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,331,779.03	151,640.37	10%	11.39%	0.00	969,213.10	362,565.93	50.90
10 Transportation	325,000.00	38,663.39	20%	11.90%	0.00	79,446.40	245,553.60	34.49
11 Bus Depreciation Reserve	223,406.97	0.00	N/A	0.00%	189,012.17	0.00	34,394.80	4.83
13 Tuition	190,000.00		N/A		2,519.36	0.00	187,480.64	26.33
14 Retirement	240,000.00	48,000.00	20%	20.00%	55,153.33	184,846.67		
17 Adult Education	25,000.00	0.00	35%	0.00%	683.39	0.00	24,316.61	3.42
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,534.70	0.00	N/A	0.00%	559.85	974.85	0.00	0.00
29 Flexibility	28,631.49	0.00	N/A	0.00%	28,631.49	0.00	0.00	0.00
61 Building Reserve	41,574.29	0.00	N/A	0.00%	13,924.29	6,223.69	21,426.31	3.01
Total of All Funds	2,406,926.48	238,303.76			290,483.88	1,240,704.71	875,737.89	122.98

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

07 Cascade

0118 Simms H S

Submit ID: 0118-76425144

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SIMMS HS 9-12 108 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	546,680.11
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	36,179.05
D.	At Risk Student	(I-D)	9,510.38
E.	Indian Education For All	(I-E)	2,660.04
F.	American Indian Achievement Gap	(I-F)	1,452.00
G.	Data For Achievement	(I-G)	2,546.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,140.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,452.82
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	28,449.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	115
B.	BASE Budget Limit	(II-B)	1,091,160.13
C.	Maximum Budget Limit	(II-C)	1,361,868.48
D.	Over-BASE Levy As Submitted on Budget	(II-D)	270,708.35
E.	Adopted Budget	(II-E)	1,361,868.48

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,056,923.64
H.	Maximum Budget Limit	(II-H)	1,309,430.73
I.	Highest Budget Without a Vote	(II-I)	1,331,779.03
J.	Highest Budget	(II-J)	1,373,393.51
K.	Highest Voted Amount	(II-K)	41,614.48
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,331,779.03

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		133,177.90
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		18,462.47
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	18,462.47	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		151,640.37

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,331,779.03
1.	BASE Budget Limit	(V-A1)	1,056,923.64	
2.	Over-BASE Budget	(V-A2)	274,855.39	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		546,680.11
1.	Direct State Aid Paid By State	(V-B1)	546,680.11	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		36,179.05
D.	At Risk Student	(V-D)		9,510.38
E.	Indian Education For All	(V-E)		2,660.04
F.	American Indian Achievement Gap	(V-F)		1,452.00
G.	Data For Achievement	(V-G)		2,546.64
H.	Special Education Allowable Cost Payment	(V-H)		17,140.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,122.18
1.	Actual Non-Levy Revenue	(V-J1)	3,122.18	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		437,633.24
1.	State - Guaranteed Tax Base Aid	(V-L1)	349,922.70	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	87,710.54	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,056,923.64

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		274,855.39
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		274,855.39

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.30
U.	Over-BASE Mills	(V-U)		38.60
1.	District Property Tax Levy Mills	(V-U1)	38.60	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		50.90

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

07 Cascade

0118 Simms H S

Submit ID: 0118-76425144

01 General Fund

Adopted Budget	0001	1,331,779.03

Budget Uses

Expenditure Budget	0002	1,331,779.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	546,680.11
Quality Educator	3111	36,179.05
At Risk Student	3112	9,510.38
Indian Education For All	3113	2,660.04
American Indian Achievement Gap	3114	1,452.00
State Special Education Allowable Cost Payment to Districts	3115	17,140.00
Data For Achievement	3116	2,546.64
State - Guaranteed Tax Base Aid	3120	349,922.70

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,122.18
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	87,710.54		
Over-BASE Levy	1110(c)	274,855.39		
District Tax Levy			1110	362,565.93
Total Estimated Revenues to Fund Adopted Budget			0004	1,331,779.03
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	325,000.00

Budget Uses

Expenditure Budget	0002	286,336.61
Add To Fund Balance	0003	38,663.39

Transportation Schedule Data

On-Schedule	0005	72,224.00
Contingency	0006	7,222.40
Over-Schedule	0011	245,553.60
Fund Balance for Budget	TFS48	38,663.39
Operating Reserve	0961	38,663.39
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	39,723.20
State - On-Schedule Transportation Reimbursement	3210	39,723.20
District Tax Levy	1110	245,553.60
District Mills	999	34.49
Total Estimated Revenues to Fund Adopted Budget	0004	325,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

07 Cascade

0118 Simms H S

Submit ID: 0118-76425144

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	223,406.97

Budget Uses

Expenditure Budget	0002	223,406.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	189,012.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	189,012.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	34,394.80
District Mills	999	4.83
Total Estimated Revenues to Fund Adopted Budget	0004	223,406.97

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Thomas Bus D Transit Style	2020	145,824.00	116,659.20	29,164.80	29,164.80
2018 Thomas CHA	2017	52,301.00	73,221.40	10,460.20	5,230.00
IC Navistar	2014	58,541.28	87,811.92	N/A	NA
Collins 30 passenger Chevrolet Bus	2013	39,203.00	58,804.50	N/A	NA
Bus Radios, portable radios, base station	2012	995.24	1,492.86	N/A	NA
International bus D Transit Style	2011	140,000.00	210,000.00	N/A	NA
2011 Thomas #10	2010	54,918.00	82,377.00	N/A	NA
2010 Thomas 282470	2009	50,976.50	76,464.75	N/A	NA
2009 Thomas Bus #7551	2008	53,224.00	79,836.00	N/A	NA
2008 THOMAS INTL #06-3 6370	2007	50,441.95	75,662.93	N/A	NA
06 THOMAS #5-03 6246	2006	32,233.25	48,349.88	N/A	NA
2003 Bluebird	2003	39,674.34	59,511.51	N/A	NA
Total					34,394.80

Budget Report
FY 2025
07 Cascade
0118 Simms H S

Submit ID: 0118-76425144

13 Tuition Fund

Adopted Budget	0001	190,000.00

Budget Uses

Expenditure Budget	0002	187,480.64
Add To Fund Balance	0003	2,519.36
Fund Balance for Budget	TFS48	2,519.36
Unreserved Fund Balance Reappropriated	0970	2,519.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	187,480.64
District Mills	999	26.33
Total Estimated Revenues to Fund Adopted Budget	0004	190,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	136,846.67
Add To Fund Balance	0003	103,153.33
Fund Balance for Budget	TFS48	103,153.33
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	55,153.33

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	184,846.67
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	24,316.61
Add To Fund Balance	0003	683.39
Fund Balance for Budget	TFS48	683.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	683.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	24,316.61
District Mills	999	3.42
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,534.70

Budget Uses

Expenditure Budget	0002	974.85
Add To Fund Balance	0003	559.85
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	559.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	559.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	974.85
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,534.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
07 Cascade

0118 Simms H S

Submit ID: 0118-76425144

29 Flexibility Fund

Adopted Budget	0001	28,631.49

Budget Uses

Expenditure Budget	0002	28,631.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,631.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	28,631.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,631.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

07 Cascade

0118 Simms H S

Submit ID: 0118-76425144

61 Building Reserve Fund

Adopted Budget		0001	41,574.29

Budget Uses

Expenditure Budget		0002	41,574.29
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	13,924.29
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	13,924.29
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	6,223.69
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	21,426.31	
District Tax Levy		1110	21,426.31
District Mills		999	3.01
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.01
Total Estimated Revenues to Fund Adopted Budget		0004	41,574.29

Budget Report
FY 2025

15 Flathead

0324 Smith Valley Elem

Submit ID: 0324-25178963

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 219	N/A	5,923,613

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lacy Bradford

(Signature) (Date)

Chairperson, School Trustees: Rick Glewwe II

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
15 Flathead
0324 Smith Valley Elem

Submit ID: 0324-25178963

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,652,961.59	163,338.61	10%	9.88%	0.00	1,404,239.77	248,721.82	41.98
10 Transportation	36,748.25	5,482.52	20%	14.92%	0.00	2,318.24	34,430.01	5.81
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	125,310.98		N/A		3,392.32	0.00	121,918.66	20.58
14 Retirement	242,268.95	48,453.79	20%	20.00%	68,879.60	173,389.35		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,951.51	0.00	N/A	0.00%	1,530.69	1,420.82	0.00	0.00
29 Flexibility	1,971.38	0.00	N/A	0.00%	1,971.38	0.00	0.00	0.00
61 Building Reserve	209,242.23	0.00	N/A	0.00%	169,272.23	23,415.88	16,554.12	2.79
Total of All Funds	2,271,454.89	217,274.92			245,046.22	1,604,784.06	421,624.61	71.16

50 Debt Service **Tax Jurisdiction**								
Smith Valley	0.00	0.00	20-9-438	0.00%	64,049.84	0.00	0.00	0.00

Budget Report
FY 2025

15 Flathead

Submit ID: 0324-25178963

0324 Smith Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SMITH VALLEY K-6	168 *
M1	SMITH VALLEY 7-8	51 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	735,247.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	58,764.33
D.	At Risk Student	(I-D)	24,154.59
E.	Indian Education For All	(I-E)	5,393.97
F.	American Indian Achievement Gap	(I-F)	1,936.00
G.	Data For Achievement	(I-G)	5,164.02
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	89,120.06
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,958.58
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	20,588.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	227
B.	BASE Budget Limit	(II-B)	1,529,128.26
C.	Maximum Budget Limit	(II-C)	1,916,088.41
D.	Over-BASE Levy As Submitted on Budget	(II-D)	112,518.04
E.	Adopted Budget	(II-E)	1,641,646.30

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,540,443.55
H.	Maximum Budget Limit	(II-H)	1,904,440.85
I.	Highest Budget Without a Vote	(II-I)	1,652,961.59
J.	Highest Budget	(II-J)	1,904,440.85
K.	Highest Voted Amount	(II-K)	251,479.26
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,652,961.59

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		163,338.61
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		163,338.61

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,652,961.59
1.	BASE Budget Limit	(V-A1)	1,540,443.55	
2.	Over-BASE Budget	(V-A2)	112,518.04	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		735,247.46
1.	Direct State Aid Paid By State	(V-B1)	735,247.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		58,764.33
D.	At Risk Student	(V-D)		24,154.59
E.	Indian Education For All	(V-E)		5,393.97
F.	American Indian Achievement Gap	(V-F)		1,936.00
G.	Data For Achievement	(V-G)		5,164.02
H.	Special Education Allowable Cost Payment	(V-H)		89,120.06
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,141.22
1.	Actual Non-Levy Revenue	(V-J1)	11,141.22	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		609,521.90
1.	State - Guaranteed Tax Base Aid	(V-L1)	473,318.12	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	136,203.78	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,540,443.55

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		112,518.04
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		112,518.04

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.99
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		18.99
1.	District Property Tax Levy Mills	(V-U1)	18.99	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		41.98

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025
15 Flathead

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0324 Smith Valley Elem

01 General Fund

Adopted Budget	0001	1,652,961.59

Budget Uses

Expenditure Budget	0002	1,652,961.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	735,247.46
Quality Educator	3111	58,764.33
At Risk Student	3112	24,154.59
Indian Education For All	3113	5,393.97
American Indian Achievement Gap	3114	1,936.00
State Special Education Allowable Cost Payment to Districts	3115	89,120.06
Data For Achievement	3116	5,164.02
State - Guaranteed Tax Base Aid	3120	473,318.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,141.22
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	136,203.78		
Over-BASE Levy	1110(c)	112,518.04		
District Tax Levy			1110	248,721.82
Total Estimated Revenues to Fund Adopted Budget			0004	1,652,961.59
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	36,748.25

Budget Uses

Expenditure Budget	0002	36,748.25
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,107.49
Contingency	0006	210.75
Over-Schedule	0011	34,430.01
Fund Balance for Budget	TFS48	5,482.52
Operating Reserve	0961	5,482.52
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,159.12
State - On-Schedule Transportation Reimbursement	3210	1,159.12
District Tax Levy	1110	34,430.01
District Mills	999	5.81
Total Estimated Revenues to Fund Adopted Budget	0004	36,748.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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13 Tuition Fund

Adopted Budget	0001	125,310.98

Budget Uses

Expenditure Budget	0002	125,310.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,392.32
Unreserved Fund Balance Reappropriated	0970	3,392.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	121,918.66
District Mills	999	20.58
Total Estimated Revenues to Fund Adopted Budget	0004	125,310.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	242,268.95

Budget Uses

Expenditure Budget	0002	242,268.95
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	117,333.39
Operating Reserve	0961	48,453.79
Unreserved Fund Balance Reappropriated	0970	68,879.60

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	173,389.35
Total Estimated Revenues to Fund Adopted Budget	0004	242,268.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,951.51

Budget Uses

Expenditure Budget	0002	2,951.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,530.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,530.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,420.82
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,951.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	1,971.38

Budget Uses

Expenditure Budget	0002	1,971.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,971.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,971.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,971.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0324-25178963

0324 Smith Valley Elem

50 Debt Service Fund
Smith Valley

Taxable Value		5,923,613.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	64,049.84
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	64,049.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	64,049.84

Budget Report
FY 2025
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Submit ID: 0324-25178963

0324 Smith Valley Elem

61 Building Reserve Fund

Adopted Budget		0001	209,242.23

Budget Uses

Expenditure Budget		0002	209,242.23
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	169,272.23
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	169,272.23
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	23,415.88
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	16,554.12	
District Tax Levy		1110	16,554.12
District Mills		999	2.79
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.79
Total Estimated Revenues to Fund Adopted Budget		0004	209,242.23

Budget Report
FY 2025

15 Flathead

0327 Somers Elem

Submit ID: 0327-90320311

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 573	N/A	41,920,383

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Janet Sexton

(Signature) (Date)

Chairperson, School Trustees: Kimberly Eisenlohr

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
15 Flathead
0327 Somers Elem

Submit ID: 0327-90320311

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,048,355.31	404,835.53	10%	10.00%	23,223.31	2,593,548.63	1,431,583.37	34.15
10 Transportation	605,664.50	102,104.14	20%	16.86%	691.08	92,882.59	512,090.83	12.22
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	250,885.75		N/A		0.00	0.00	250,885.75	5.98
14 Retirement	695,937.61	139,187.52	20%	20.00%	20,602.11	675,335.50		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	37,914.92	0.00	N/A	0.00%	24,679.30	3,287.62	9,948.00	0.24
29 Flexibility	11,118.35	0.00	N/A	0.00%	11,118.35	0.00	0.00	0.00
61 Building Reserve	236,065.63	0.00	N/A	0.00%	156,826.11	11,036.58	68,202.94	1.63
Total of All Funds	5,885,942.07	646,127.19			237,140.26	3,376,090.92	2,272,710.89	54.22

50 Debt Service **Tax Jurisdiction**								
EL 2018	1,168,468.76	0.00	20-9-438	0.00%	31,654.55	0.00	1,136,814.21	27.12

Budget Report
FY 2025

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0327 Somers Elem

Submit ID: 0327-90320311

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SOMERS K-6	431	*
M1	SOMERS 7-8	142	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,805,416.24
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	148,392.87
D.	At Risk Student	(I-D)	15,928.62
E.	Indian Education For All	(I-E)	14,112.99
F.	American Indian Achievement Gap	(I-F)	1,936.00
G.	Data For Achievement	(I-G)	13,511.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	91,230.83
I.	State Special Education Related-Services Payment To Coop	(I-I)	29,117.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	21,243.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	584
B.	BASE Budget Limit	(II-B)	3,576,497.09
C.	Maximum Budget Limit	(II-C)	4,447,026.35
D.	Over-BASE Levy As Submitted on Budget	(II-D)	483,933.53
E.	Adopted Budget	(II-E)	4,060,430.62

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,564,421.78
H.	Maximum Budget Limit	(II-H)	4,444,422.98
I.	Highest Budget Without a Vote	(II-I)	4,048,355.31
J.	Highest Budget	(II-J)	4,444,422.98
K.	Highest Voted Amount	(II-K)	396,067.67
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,048,355.31

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		404,835.53
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		23,223.31
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	23,223.31	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		428,058.84

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,048,355.31
1.	BASE Budget Limit	(V-A1)	3,564,421.78	
2.	Over-BASE Budget	(V-A2)	483,933.53	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,805,416.24
1.	Direct State Aid Paid By State	(V-B1)	1,805,416.24	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		148,392.87
D.	At Risk Student	(V-D)		15,928.62
E.	Indian Education For All	(V-E)		14,112.99
F.	American Indian Achievement Gap	(V-F)		1,936.00
G.	Data For Achievement	(V-G)		13,511.34
H.	Special Education Allowable Cost Payment	(V-H)		91,230.83
I.	Remaining Fund Balance Available	(V-I)		23,223.31
J.	Non-Levy Revenue and Funding Sources	(V-J)		22,715.51
1.	Actual Non-Levy Revenue	(V-J1)	22,715.51	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,427,954.07
1.	State - Guaranteed Tax Base Aid	(V-L1)	480,304.23	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	947,649.84	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,564,421.78

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		483,933.53
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		483,933.53

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.61
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		11.54
1.	District Property Tax Levy Mills	(V-U1)	11.54	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		34.15

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

15 Flathead

0327 Somers Elem

Submit ID: 0327-90320311

01 General Fund

Adopted Budget	0001	4,048,355.31

Budget Uses

Expenditure Budget	0002	4,048,355.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	23,223.31
Direct State Aid	3110	1,805,416.24
Quality Educator	3111	148,392.87
At Risk Student	3112	15,928.62
Indian Education For All	3113	14,112.99
American Indian Achievement Gap	3114	1,936.00
State Special Education Allowable Cost Payment to Districts	3115	91,230.83
Data For Achievement	3116	13,511.34
State - Guaranteed Tax Base Aid	3120	480,304.23

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	20,045.35
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,670.16
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	947,649.84		
Over-BASE Levy	1110(c)	483,933.53		
District Tax Levy			1110	1,431,583.37
Total Estimated Revenues to Fund Adopted Budget			0004	4,048,355.31
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	605,664.50

Budget Uses

Expenditure Budget	0002	605,664.50
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	84,438.72
Contingency	0006	8,443.87
Over-Schedule	0011	512,781.91
Fund Balance for Budget	TFS48	102,795.22
Operating Reserve	0961	102,104.14
Unreserved Fund Balance Reappropriated	0970	691.08

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	46,441.29
State - On-Schedule Transportation Reimbursement	3210	46,441.30
District Tax Levy	1110	512,090.83
District Mills	999	12.22
Total Estimated Revenues to Fund Adopted Budget	0004	605,664.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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15 Flathead
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13 Tuition Fund

Adopted Budget	0001	250,885.75

Budget Uses

Expenditure Budget	0002	250,885.75
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	250,885.75
District Mills	999	5.98
Total Estimated Revenues to Fund Adopted Budget	0004	250,885.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	695,937.61

Budget Uses

Expenditure Budget	0002	695,937.61
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	159,789.63
Operating Reserve	0961	139,187.52
Unreserved Fund Balance Reappropriated	0970	20,602.11

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	675,335.50
Total Estimated Revenues to Fund Adopted Budget	0004	695,937.61
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
15 Flathead

0327 Somers Elem

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17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	37,914.92

Budget Uses

Expenditure Budget	0002	37,914.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	24,679.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24,679.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,287.62
District Tax Levy	1110	9,948.00
District Mills	999	0.24
Total Estimated Revenues to Fund Adopted Budget	0004	37,914.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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15 Flathead

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29 Flexibility Fund

Adopted Budget	0001	11,118.35

Budget Uses

Expenditure Budget	0002	11,118.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,118.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,118.35

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,118.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
15 Flathead

0327 Somers Elem

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50 Debt Service Fund
EL 2018

Taxable Value		41,920,383.00
Adopted Budget	0001	1,168,468.76

Budget Uses

Expenditure Budget	0002	1,168,468.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	31,654.55
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,654.55
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,136,814.21
Jurisdiction Mills	999	27.12
Total Estimated Revenues to Fund Adopted Budget	0004	1,168,468.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	01/13/2018	06/30/2038	15,800,000.00	11,620,000.00	670,000.00	498,268.76	200.00
Total Bond Requirements							1,168,468.76
Total Debt Service Requirements						0002	1,168,468.76

Budget Report
FY 2025
15 Flathead

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61 Building Reserve Fund

Adopted Budget		0001	236,065.63

Budget Uses

Expenditure Budget		0002	236,065.63
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	156,826.11
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	156,826.11
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	11,036.58
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	68,202.94	
District Tax Levy		1110	68,202.94
District Mills		999	1.63
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.63
Total Estimated Revenues to Fund Adopted Budget		0004	236,065.63

Budget Report
FY 2025

38 Powder River

0709 South Stacey Elem

Submit ID: 0709-87599874

**** Recalculated ****

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	* 0		N/A	269,278

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: CeeCee Kolka

(Signature) (Date)

Chairperson, School Trustees: Jessica Mills

(Signature) (Date)

County Superintendent: Molly Lloyd

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

38 Powder River

0709 South Stacey Elem

Submit ID: 0709-87599874

**** Recalculated ****

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	82,378.01	10,063.37	10%	12.22%	0.00	28,016.67	0.00	24.09
10 Transportation	274.52	0.00	20%	0.00%	274.52	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	1,200.00	0.00	20%	0.00%	916.47	283.53		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	348.45	0.00	N/A	0.00%	272.47	75.98	0.00	0.00
29 Flexibility	500.00	0.00	N/A	0.00%	500.00	0.00	0.00	0.00
61 Building Reserve	27,332.00	0.00	N/A	0.00%	27,332.00	0.00	0.00	0.00
Total of All Funds	112,032.98	10,063.37			29,295.46	28,376.18	0.00	24.09

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

38 Powder River

0709 South Stacey Elem

Submit ID: 0709-87599874

**** Recalculated ****

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SOUTH STACEY K-8 0 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	0.00
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	0.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	0.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	0.00
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,163.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	6
B.	BASE Budget Limit	(II-B)	76,884.32
C.	Maximum Budget Limit	(II-C)	96,112.31
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	76,884.32

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	0.00
H.	Maximum Budget Limit	(II-H)	0.00
I.	Highest Budget Without a Vote	(II-I)	0.00
J.	Highest Budget	(II-J)	0.00
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	82,378.01

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		63.37
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	63.37	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		10,063.37

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		82,378.01
1.	BASE Budget Limit	(V-A1)	0.00	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		0.00
1.	Direct State Aid Paid By State	(V-B1)	0.00	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		0.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		0.00
H.	Special Education Allowable Cost Payment	(V-H)		0.00
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		34,509.94
1.	State - Guaranteed Tax Base Aid	(V-L1)	28,016.67	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	6,493.27	
M.	**Subtotal of BASE Budget Revenue	(V-M)		0.00

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.09
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.09

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

38 Powder River

0709 South Stacey Elem

Submit ID: 0709-87599874

**** Recalculated ****

01 General Fund

Adopted Budget	0001	82,378.01

Budget Uses

Expenditure Budget	0002	82,378.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	0.00
Quality Educator	3111	0.00
At Risk Student	3112	0.00
Indian Education For All	3113	0.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	0.00
Data For Achievement	3116	0.00
State - Guaranteed Tax Base Aid	3120	28,016.67

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	6,493.27		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	0.00
Total Estimated Revenues to Fund Adopted Budget			0004	82,378.01
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	274.52

Budget Uses

Expenditure Budget	0002	274.52
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	274.52
Fund Balance for Budget	TFS48	274.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	274.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	274.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

38 Powder River

0709 South Stacey Elem

Submit ID: 0709-87599874

**** Recalculated ****

14 Retirement Fund

Adopted Budget	0001	1,200.00

Budget Uses

Expenditure Budget	0002	1,200.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	916.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	916.47

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	283.53
Total Estimated Revenues to Fund Adopted Budget	0004	1,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

38 Powder River

0709 South Stacey Elem

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**** Recalculated ****

28 Technology Fund

Adopted Budget	0001	348.45

Budget Uses

Expenditure Budget	0002	348.45
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	272.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	272.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	75.98
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	348.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

38 Powder River

0709 South Stacey Elem

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**** Recalculated ****

29 Flexibility Fund

Adopted Budget	0001	500.00

Budget Uses

Expenditure Budget	0002	500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	500.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	500.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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38 Powder River

0709 South Stacey Elem

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**** Recalculated ****

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

38 Powder River

0709 South Stacey Elem

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**** Recalculated ****

61 Building Reserve Fund

Adopted Budget		0001	27,332.00

Budget Uses

Expenditure Budget		0002	27,332.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	27,332.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	27,332.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	27,332.00

Budget Report
FY 2025

14 Fergus

Submit ID: 0288-06481854

0288 Spring Creek Colony Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 4	N/A	91,933

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Econom

(Signature) (Date)

Chairperson, School Trustees: Kathy Walter

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

14 Fergus

Submit ID: 0288-06481854

0288 Spring Creek Colony Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	71,964.46	9,879.36	10%	13.73%	0.00	69,907.29	2,057.17	22.36
10 Transportation	38.80	0.00	20%	0.00%	38.80	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	12,000.00	2,400.00	20%	20.00%	3,963.51	8,036.49		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,365.39	0.00	N/A	0.00%	1,299.01	66.38	0.00	0.00
29 Flexibility	5.00	0.00	N/A	0.00%	5.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	85,373.65	12,279.36			5,306.32	78,010.16	2,057.17	22.36

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

14 Fergus

Submit ID: 0288-06481854

0288 Spring Creek Colony Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SPRING CREEK K-8 4 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	37,632.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,687.69
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	100.00
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	94.32
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	476.49
I.	State Special Education Related-Services Payment To Coop	(I-I)	158.82
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,233.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	5
B.	BASE Budget Limit	(II-B)	74,796.56
C.	Maximum Budget Limit	(II-C)	92,738.46
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	74,796.56

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	71,964.46
H.	Maximum Budget Limit	(II-H)	89,183.61
I.	Highest Budget Without a Vote	(II-I)	71,964.46
J.	Highest Budget	(II-J)	89,183.61
K.	Highest Voted Amount	(II-K)	17,219.15
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	71,964.46

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		9,879.36
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		9,879.36

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		71,964.46
1.	BASE Budget Limit	(V-A1)	71,964.46	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		37,632.84
1.	Direct State Aid Paid By State	(V-B1)	37,632.84	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,687.69
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		100.00
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		94.32
H.	Special Education Allowable Cost Payment	(V-H)		476.49
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		346.07
1.	Actual Non-Levy Revenue	(V-J1)	346.07	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		29,627.05
1.	State - Guaranteed Tax Base Aid	(V-L1)	27,569.88	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	2,057.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		71,964.46

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.36
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		22.36

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

14 Fergus

Submit ID: 0288-06481854

0288 Spring Creek Colony Elem

01 General Fund

Adopted Budget	0001	71,964.46

Budget Uses

Expenditure Budget	0002	71,964.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	37,632.84
Quality Educator	3111	3,687.69
At Risk Student	3112	0.00
Indian Education For All	3113	100.00
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	476.49
Data For Achievement	3116	94.32
State - Guaranteed Tax Base Aid	3120	27,569.88

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	346.07
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	2,057.17	
Over-BASE Levy	1110(c)	0.00	
District Tax Levy		1110	2,057.17
Total Estimated Revenues to Fund Adopted Budget		0004	71,964.46
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	38.80

Budget Uses

Expenditure Budget	0002	38.80
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	38.80
Fund Balance for Budget	TFS48	38.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	38.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

Submit ID: 0288-06481854

0288 Spring Creek Colony Elem

14 Retirement Fund

Adopted Budget	0001	12,000.00

Budget Uses

Expenditure Budget	0002	12,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,363.51
Operating Reserve	0961	2,400.00
Unreserved Fund Balance Reappropriated	0970	3,963.51

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	8,036.49
Total Estimated Revenues to Fund Adopted Budget	0004	12,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

Submit ID: 0288-06481854

0288 Spring Creek Colony Elem

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,365.39

Budget Uses

Expenditure Budget	0002	1,365.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,299.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,299.01
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	66.38
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,365.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	5.00

Budget Uses

Expenditure Budget	0002	5.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

Submit ID: 0288-06481854

0288 Spring Creek Colony Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

Submit ID: 0288-06481854

0288 Spring Creek Colony Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2025

02 Big Horn

0020 Spring Creek Elem

Submit ID: 0020-29877143

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 8	N/A	4,079,839

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Marge Hamilton

(Signature) (Date)

Chairperson, School Trustees: Todd Enders

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
02 Big Horn
0020 Spring Creek Elem

Submit ID: 0020-29877143

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	93,534.63	10,000.00	10%	10.69%	4,518.54	65,262.51	23,753.58	5.82
10 Transportation	25,000.00	5,000.00	20%	20.00%	5,194.04	19,805.96	0.00	0.00
11 Bus Depreciation Reserve	96,396.47	0.00	N/A	0.00%	84,036.47	7,555.73	4,804.27	1.18
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	15,000.00	792.65	20%	5.28%	0.00	15,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,282.48	0.00	N/A	0.00%	2,196.21	86.27	0.00	0.00
29 Flexibility	79,934.60	0.00	N/A	0.00%	79,934.60	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	312,148.18	15,792.65			175,879.86	107,710.47	28,557.85	7.00

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

02 Big Horn

0020 Spring Creek Elem

Submit ID: 0020-29877143

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SPRING CREEK K-8 8 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	48,907.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,673.00
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	197.04
F.	American Indian Achievement Gap	(I-F)	484.00
G.	Data For Achievement	(I-G)	188.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	952.98
I.	State Special Education Related-Services Payment To Coop	(I-I)	317.64
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	91,751.55
C.	Maximum Budget Limit	(II-C)	113,572.14
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	91,751.55

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	93,534.63
H.	Maximum Budget Limit	(II-H)	115,862.03
I.	Highest Budget Without a Vote	(II-I)	93,534.63
J.	Highest Budget	(II-J)	115,862.03
K.	Highest Voted Amount	(II-K)	22,327.40
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	93,534.63

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		4,518.54
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	4,518.54	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		14,518.54

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		93,534.63
1.	BASE Budget Limit	(V-A1)	93,534.63	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		48,907.79
1.	Direct State Aid Paid By State	(V-B1)	48,907.79	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,673.00
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		197.04
F.	American Indian Achievement Gap	(V-F)		484.00
G.	Data For Achievement	(V-G)		188.64
H.	Special Education Allowable Cost Payment	(V-H)		952.98
I.	Remaining Fund Balance Available	(V-I)		4,518.54
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,859.06
1.	Actual Non-Levy Revenue	(V-J1)	1,955.81	
2.	Anticipated Non-Levy Revenue	(V-J2)	8,903.25	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		23,753.58
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	23,753.58	
M.	**Subtotal of BASE Budget Revenue	(V-M)		93,534.63

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		5.82
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		5.82

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	93,534.63

Budget Uses

Expenditure Budget	0002	93,534.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	4,518.54
Direct State Aid	3110	48,907.79
Quality Educator	3111	3,673.00
At Risk Student	3112	0.00
Indian Education For All	3113	197.04
American Indian Achievement Gap	3114	484.00
State Special Education Allowable Cost Payment to Districts	3115	952.98
Data For Achievement	3116	188.64
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,955.81
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	8,903.25
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	23,753.58		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	23,753.58
Total Estimated Revenues to Fund Adopted Budget			0004	93,534.63
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	20,000.00
Contingency	0006	0.00
Over-Schedule	0011	5,000.00
Fund Balance for Budget	TFS48	10,194.04
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	5,194.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,805.96
State - On-Schedule Transportation Reimbursement	3210	10,000.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	96,396.47

Budget Uses

Expenditure Budget	0002	96,396.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	84,036.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	84,036.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	7,555.73
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	4,804.27
District Mills	999	1.18
Total Estimated Revenues to Fund Adopted Budget	0004	96,396.47

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Chevrolet Express	2019	61,800.00	61,800.00	12,360.00	12,360.00
Total					12,360.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	792.65
Operating Reserve	0961	792.65
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	15,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,282.48

Budget Uses

Expenditure Budget	0002	2,282.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,196.21
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,196.21
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	86.27
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,282.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
02 Big Horn
0020 Spring Creek Elem

Submit ID: 0020-29877143

29 Flexibility Fund

Adopted Budget	0001	79,934.60

Budget Uses

Expenditure Budget	0002	79,934.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	79,934.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	79,934.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	79,934.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
02 Big Horn
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Submit ID: 0020-29877143

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2025

16 Gallatin

0357 Springhill Elem

Submit ID: 0357-39323205

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 17	N/A	1,523,985

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cecelia Lasich

(Signature) (Date)

Chairperson, School Trustees: Charis Young

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
16 Gallatin
0357 Springhill Elem

Submit ID: 0357-39323205

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	161,678.87	17,474.34	10%	10.81%	1,721.41	112,511.96	47,445.50	31.13
10 Transportation	506.42	0.00	20%	0.00%	506.42	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	18,500.00	3,700.00	20%	20.00%	394.23	18,105.77		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	599.48	0.00	N/A	0.00%	465.58	133.90	0.00	0.00
29 Flexibility	69.70	0.00	N/A	0.00%	69.70	0.00	0.00	0.00
61 Building Reserve	34,742.39	0.00	N/A	0.00%	17,542.39	13,098.34	4,101.66	2.69
Total of All Funds	216,096.86	21,174.34			20,699.73	143,849.97	51,547.16	33.82

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

16 Gallatin

Submit ID: 0357-39323205

0357 Springhill Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SPRINGHILL K-8 17 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	74,271.20
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,529.65
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	418.71
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	400.86
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,541.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	847.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,249.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	20
B.	BASE Budget Limit	(II-B)	160,275.78
C.	Maximum Budget Limit	(II-C)	198,676.70
D.	Over-BASE Levy As Submitted on Budget	(II-D)	16,509.20
E.	Adopted Budget	(II-E)	183,160.38

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	145,169.67
H.	Maximum Budget Limit	(II-H)	180,433.62
I.	Highest Budget Without a Vote	(II-I)	161,678.87
J.	Highest Budget	(II-J)	183,927.88
K.	Highest Voted Amount	(II-K)	22,249.01
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	161,678.87

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		16,167.89
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,306.45
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,306.45	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,721.41
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	1,721.41	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		19,195.75

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		161,678.87
	1. BASE Budget Limit	(V-A1)	145,169.67	
	2. Over-BASE Budget	(V-A2)	16,509.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		74,271.20
	1. Direct State Aid Paid By State	(V-B1)	74,271.20	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,529.65
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		418.71
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		400.86
H.	Special Education Allowable Cost Payment	(V-H)		2,541.28
I.	Remaining Fund Balance Available	(V-I)		1,721.41
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,995.56
	1. Actual Non-Levy Revenue	(V-J1)	1,995.56	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		56,291.00
	1. State - Guaranteed Tax Base Aid	(V-L1)	25,354.70	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	30,936.30	
M.	**Subtotal of BASE Budget Revenue	(V-M)		145,169.67

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		16,509.20
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		16,509.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.30
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		10.83
1.	District Property Tax Levy Mills	(V-U1)	10.83	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		31.13

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

16 Gallatin

0357 Springhill Elem

Submit ID: 0357-39323205

01 General Fund

Adopted Budget	0001	161,678.87

Budget Uses

Expenditure Budget	0002	161,678.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,721.41
Direct State Aid	3110	74,271.20
Quality Educator	3111	7,529.65
At Risk Student	3112	0.00
Indian Education For All	3113	418.71
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,541.28
Data For Achievement	3116	400.86
State - Guaranteed Tax Base Aid	3120	25,354.70

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,995.56
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	30,936.30		
Over-BASE Levy	1110(c)	16,509.20		
District Tax Levy			1110	47,445.50
Total Estimated Revenues to Fund Adopted Budget			0004	161,678.87
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	506.42

Budget Uses

Expenditure Budget	0002	506.42
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	506.42
Fund Balance for Budget	TFS48	506.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	506.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	506.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

16 Gallatin

0357 Springhill Elem

Submit ID: 0357-39323205

14 Retirement Fund

Adopted Budget	0001	18,500.00

Budget Uses

Expenditure Budget	0002	18,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,094.23
Operating Reserve	0961	3,700.00
Unreserved Fund Balance Reappropriated	0970	394.23

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	18,105.77
Total Estimated Revenues to Fund Adopted Budget	0004	18,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	599.48

Budget Uses

Expenditure Budget	0002	599.48
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	465.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	465.58
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	133.90
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	599.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	69.70

Budget Uses

Expenditure Budget	0002	69.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	69.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	69.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	69.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

16 Gallatin

Submit ID: 0357-39323205

0357 Springhill Elem

61 Building Reserve Fund

Adopted Budget		0001	34,742.39

Budget Uses

Expenditure Budget		0002	34,742.39
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	17,542.39
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	17,542.39
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,098.34
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,101.66	
District Tax Levy		1110	4,101.66
District Mills		999	2.69
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.69
Total Estimated Revenues to Fund Adopted Budget		0004	34,742.39

Budget Report
FY 2025

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-40018936

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 71	34	7,814,207

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jennifer Mitchell

(Signature) (Date)

Chairperson, School Trustees: Kurt Myllymaki

(Signature) (Date)

County Superintendent: Julia Lillegard

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-40018936

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,524,660.15	1,656.69	10%	0.11%	0.00	905,350.56	619,309.59	79.25
10 Transportation	215,000.00	30,000.00	20%	13.95%	11,141.22	59,754.55	144,104.23	18.44
11 Bus Depreciation Reserve	251,269.95	0.00	N/A	0.00%	155,943.15	0.00	95,326.80	12.20
13 Tuition	107,163.00		N/A		1,008.02	0.00	106,154.98	13.58
14 Retirement	225,000.00	43,056.19	20%	19.14%	0.00	225,000.00		
17 Adult Education	5,594.48	0.00	35%	0.00%	5,594.48	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	55,243.40	0.00	N/A	0.00%	19,168.25	1,075.15	35,000.00	4.48
29 Flexibility	184.34	0.00	N/A	0.00%	184.34	0.00	0.00	0.00
61 Building Reserve	148,963.22	0.00	N/A	0.00%	106,753.22	22,980.00	19,230.00	2.46
Total of All Funds	2,533,078.54	74,712.88			299,792.68	1,214,160.26	1,019,125.60	130.41

50 Debt Service								
Tax Jurisdiction								
GO Series 2023	666,925.00	0.00	20-9-438	0.00%	0.00	0.00	666,925.00	85.35

Budget Report
FY 2025

23 Judith Basin

Submit ID: 0464-40018936

0464 Stanford K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	STANFORD K-6	50 *
M1	STANFORD 7-8	21 *
H1	STANFORD HS 9-12	34

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	576,416.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	58,400.70
D.	At Risk Student	(I-D)	2,987.49
E.	Indian Education For All	(I-E)	2,586.15
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	2,475.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	46,603.21
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,294.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,244.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,967.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	111
B.	BASE Budget Limit	(II-B)	1,143,403.02
C.	Maximum Budget Limit	(II-C)	1,425,499.83
D.	Over-BASE Levy As Submitted on Budget	(II-D)	368,271.65
E.	Adopted Budget	(II-E)	1,511,674.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,165,672.33
H.	Maximum Budget Limit	(II-H)	1,454,715.16
I.	Highest Budget Without a Vote	(II-I)	1,524,660.15
J.	Highest Budget	(II-J)	1,524,660.15
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,524,660.15

Budget Report
FY 2025

23 Judith Basin

Submit ID: 0464-40018936

0464 Stanford K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		1,656.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		1,656.69

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	33,148.47	13,454.74	46,603.21
B.	Special Education RSBG to Coop	3,494.04	1,799.96	5,294.00
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	14,657.00	6,101.88	20,758.88

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	484,575.00	274,269.50	758,844.50
		661,466.00	628,056.50	1,289,522.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	233,497.50	221,703.95	455,201.44
H.	Special Education in BASE@40%	14,657.00	6,101.88	20,758.88
I.	Subsidized BASE Amount	248,154.50	227,805.83	475,960.32
J.	Subsidized BASE Ratio	52%	48%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,524,660.15
1.	BASE Budget Limit	(V-A1)	1,165,672.33	
2.	Over-BASE Budget	(V-A2)	358,987.82	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		576,416.57
1.	Direct State Aid Paid By State	(V-B1)	576,416.57	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		58,400.70
D.	At Risk Student	(V-D)		2,987.49
E.	Indian Education For All	(V-E)		2,586.15
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		2,475.90

H.	Special Education Allowable Cost Payment	(V-H)		46,603.21
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		902.04
1.	Actual Non-Levy Revenue	(V-J1)	902.04	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		475,058.27
1.	State - Guaranteed Tax Base Aid	(V-L1)	214,736.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	260,321.77	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,165,672.33

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		358,987.82
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		358,987.82

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.49
T.	BASE Mills - High School	(V-T)		12.82
U.	Over-BASE Mills	(V-U)		45.94
1.	District Property Tax Levy Mills	(V-U1)	45.94	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		79.25

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-40018936

01 General Fund

Adopted Budget	0001	1,524,660.15

Budget Uses

Expenditure Budget	0002	1,524,660.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	576,416.57
Quality Educator	3111	58,400.70
At Risk Student	3112	2,987.49
Indian Education For All	3113	2,586.15
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	46,603.21
Data For Achievement	3116	2,475.90
State - Guaranteed Tax Base Aid	3120	214,736.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	902.04
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	260,321.77		
Over-BASE Levy	1110(c)	358,987.82		
District Tax Levy			1110	619,309.59
Total Estimated Revenues to Fund Adopted Budget			0004	1,524,660.15
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	215,000.00

Budget Uses

Expenditure Budget	0002	215,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	54,322.32
Contingency	0006	5,432.23
Over-Schedule	0011	155,245.45
Fund Balance for Budget	TFS48	41,141.22
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	11,141.22

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	29,877.27
State - On-Schedule Transportation Reimbursement	3210	29,877.28
District Tax Levy	1110	144,104.23
District Mills	999	18.44
Total Estimated Revenues to Fund Adopted Budget	0004	215,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

23 Judith Basin

Submit ID: 0464-40018936

0464 Stanford K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	251,269.95

Budget Uses

Expenditure Budget	0002	251,269.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	155,943.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	155,943.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	95,326.80
District Mills	999	12.20
Total Estimated Revenues to Fund Adopted Budget	0004	251,269.95

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 Ford Expedition Max	2024	48,384.00	0.00	9,676.80	7,500.00
2021 Ford Expedition Max-Gray	2024	48,384.00	0.00	9,676.80	7,500.00
2021 IC Bus	2024	86,410.00	0.00	17,282.00	15,000.00
2021 FORD EXPEDITION	2022	67,365.00	17,598.70	13,473.00	7,500.00
2017 FORD EXPEDITION	2020	29,000.00	23,200.00	5,800.00	5,800.00
2019 FORD EXPEDITION MAX	2020	43,905.05	35,124.04	8,781.01	7,500.00
2018 Bluebird gas Vision Bus	2018	87,000.00	104,400.00	17,400.00	15,000.00
2018 BLUEBIRD BUS	2017	83,150.00	71,520.00	16,630.00	0.00
2016 Bluebird	2015	86,900.00	87,520.00	17,380.00	15,000.00
2008 BlueBird	2011	72,634.00	90,370.60	14,526.80	14,526.80
2007 INTERNATIONAL	2007	70,599.00	105,898.50	N/A	NA
2007 CE200 INTERNATIONAL	2006	55,694.00	67,762.60	11,138.80	0.00
2005 Bluebird	2005	120,694.00	181,041.00	N/A	NA
1999 Blue Bird	1999	50,000.00	75,000.00	N/A	NA
RADIOS- FALLS COMM	1992	6,178.53	9,267.80	N/A	NA
Total					95,326.80

Budget Report
FY 2025

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-40018936

13 Tuition Fund

Adopted Budget	0001	107,163.00

Budget Uses

Expenditure Budget	0002	107,163.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,008.02
Unreserved Fund Balance Reappropriated	0970	1,008.02

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	106,154.98
District Mills	999	13.58
Total Estimated Revenues to Fund Adopted Budget	0004	107,163.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-40018936

14 Retirement Fund

Adopted Budget	0001	225,000.00

Budget Uses

Expenditure Budget	0002	225,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	43,056.19
Operating Reserve	0961	43,056.19
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	225,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	225,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,594.48

Budget Uses

Expenditure Budget	0002	5,594.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,594.48
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,594.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,594.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	55,243.40

Budget Uses

Expenditure Budget	0002	55,243.40
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,168.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,168.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,075.15
District Tax Levy	1110	35,000.00
District Mills	999	4.48
Total Estimated Revenues to Fund Adopted Budget	0004	55,243.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-40018936

29 Flexibility Fund

Adopted Budget	0001	184.34

Budget Uses

Expenditure Budget	0002	184.34
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	184.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	184.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	184.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-40018936

50 Debt Service Fund

GO Series 2023

Taxable Value		7,814,207.00
Adopted Budget	0001	666,925.00

Budget Uses

Expenditure Budget	0002	647,925.00
Add To Fund Balance	0003	19,000.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	-8,742.15
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	666,925.00
Jurisdiction Mills	999	85.35
Total Estimated Revenues to Fund Adopted Budget	0004	666,925.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	08/24/2023	06/30/2048	4,500,000.00	4,305,000.00	100,000.00	223,712.50	250.00
High School Bond	08/24/2023	06/30/2048	4,500,000.00	4,305,000.00	100,000.00	223,712.50	250.00
Total Bond Requirements							647,925.00
Total Debt Service Requirements						0002	647,925.00

Budget Report
FY 2025

23 Judith Basin

0464 Stanford K-12 Schools

Submit ID: 0464-40018936

61 Building Reserve Fund

Adopted Budget		0001	148,963.22

Budget Uses

Expenditure Budget		0002	148,963.22
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	106,753.22
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	106,753.22
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	22,980.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	19,230.00	
District Tax Levy		1110	19,230.00
District Mills		999	2.46
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.46
Total Estimated Revenues to Fund Adopted Budget		0004	148,963.22

Budget Report
FY 2025

41 Ravalli

0732 Stevensville Elem

Submit ID: 0732-45913726

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 682	N/A	26,157,213

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Christy McLaren

(Signature) (Date)

Chairperson, School Trustees: Ben Meyer

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

41 Ravalli

Submit ID: 0732-45913726

0732 Stevensville Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,615,583.43	432,213.73	10%	9.36%	0.00	3,730,059.72	885,523.71	33.84
10 Transportation	708,632.27	99,977.53	20%	14.11%	0.00	102,526.99	606,105.28	23.17
11 Bus Depreciation Reserve	417,029.82	0.00	N/A	0.00%	365,050.30	4,666.63	47,312.89	1.81
13 Tuition	146,643.43		N/A		1.12	0.00	146,642.31	5.61
14 Retirement	625,000.00	125,000.00	20%	20.00%	10,427.37	614,572.63		
17 Adult Education	62,000.00	21,700.00	35%	35.00%	6,018.95	301.07	55,679.98	2.13
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	211,148.71	0.00	N/A	0.00%	131,586.85	4,561.86	75,000.00	2.87
29 Flexibility	104,800.13	0.00	N/A	0.00%	96,491.15	8,308.98	0.00	0.00
61 Building Reserve	584,142.92	0.00	N/A	0.00%	494,562.92	32,960.11	56,619.89	2.16
Total of All Funds	7,474,980.71	678,891.26			1,104,138.66	4,497,957.99	1,872,884.06	71.59

50 Debt Service Tax Jurisdiction								
0732	692,097.50	0.00	20-9-438	0.00%	0.00	0.00	692,097.50	26.46

Budget Report
FY 2025

41 Ravalli

Submit ID: 0732-45913726

0732 Stevensville Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	STEVENSVILLE K-6	525 *
M1	STEVENSVILLE 7-8	157 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,125,327.21
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	227,432.16
D.	At Risk Student	(I-D)	21,564.29
E.	Indian Education For All	(I-E)	16,797.66
F.	American Indian Achievement Gap	(I-F)	6,776.00
G.	Data For Achievement	(I-G)	16,081.56
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	179,813.14
I.	State Special Education Related-Services Payment To Coop	(I-I)	35,681.56
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	47,085.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	678
B.	BASE Budget Limit	(II-B)	4,197,297.12
C.	Maximum Budget Limit	(II-C)	5,250,888.76
D.	Over-BASE Levy As Submitted on Budget	(II-D)	257,203.14
E.	Adopted Budget	(II-E)	4,454,500.26

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,358,380.29
H.	Maximum Budget Limit	(II-H)	5,438,606.51
I.	Highest Budget Without a Vote	(II-I)	4,615,583.43
J.	Highest Budget	(II-J)	5,438,606.51
K.	Highest Voted Amount	(II-K)	823,023.08
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	4,615,583.43

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		432,213.73
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		432,213.73

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,615,583.43
1.	BASE Budget Limit	(V-A1)	4,358,380.29	
2.	Over-BASE Budget	(V-A2)	257,203.14	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,125,327.21
1.	Direct State Aid Paid By State	(V-B1)	2,125,327.21	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		227,432.16
D.	At Risk Student	(V-D)		21,564.29
E.	Indian Education For All	(V-E)		16,797.66
F.	American Indian Achievement Gap	(V-F)		6,776.00
G.	Data For Achievement	(V-G)		16,081.56
H.	Special Education Allowable Cost Payment	(V-H)		179,813.14
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,612.85
1.	Actual Non-Levy Revenue	(V-J1)	3,612.85	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		2,144.00
L.	BASE Levy Requirements	(V-L)		1,758,831.42
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,130,510.85	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	628,320.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,358,380.29

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		257,203.14
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		257,203.14

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.01
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		9.83
1.	District Property Tax Levy Mills	(V-U1)	9.83	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		33.84

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

41 Ravalli

0732 Stevensville Elem

Submit ID: 0732-45913726

01 General Fund

Adopted Budget	0001	4,615,583.43

Budget Uses

Expenditure Budget	0002	4,615,583.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,125,327.21
Quality Educator	3111	227,432.16
At Risk Student	3112	21,564.29
Indian Education For All	3113	16,797.66
American Indian Achievement Gap	3114	6,776.00
State Special Education Allowable Cost Payment to Districts	3115	179,813.14
Data For Achievement	3116	16,081.56
State - Guaranteed Tax Base Aid	3120	1,130,510.85

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,612.85
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	2,144.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	628,320.57		
Over-BASE Levy	1110(c)	257,203.14		
District Tax Levy			1110	885,523.71
Total Estimated Revenues to Fund Adopted Budget			0004	4,615,583.43
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	708,632.27

Budget Uses

Expenditure Budget	0002	708,632.27
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	91,564.14
Contingency	0006	9,156.41
Over-Schedule	0011	607,911.72
Fund Balance for Budget	TFS48	99,977.53
Operating Reserve	0961	99,977.53
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,806.44
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	50,360.27
State - On-Schedule Transportation Reimbursement	3210	50,360.28
District Tax Levy	1110	606,105.28
District Mills	999	23.17
Total Estimated Revenues to Fund Adopted Budget	0004	708,632.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	417,029.82

Budget Uses

Expenditure Budget	0002	417,029.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	365,050.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	365,050.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4,666.63
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	47,312.89
District Mills	999	1.81
Total Estimated Revenues to Fund Adopted Budget	0004	417,029.82

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 CE300 77 Passenger	2019	51,565.89	39,252.72	10,313.18	10,313.18
2019 RE150 19TV 48 PASSENGER	2019	112,983.00	67,789.20	22,596.60	22,596.60
2019 RE300 84 Passenger	2018	72,015.53	58,327.17	14,403.11	14,403.11
2010 Yellow Bus 10TV RC300 48 pass	2011	98,550.94	147,826.41	N/A	NA
2012 RE300	2011	68,553.16	102,829.74	N/A	NA
2009 CE300 71 pass	2009	42,718.22	64,077.33	N/A	NA
2008 CE300 71 pass	2008	37,525.40	56,288.10	N/A	NA
2007 FE300 83 pass	2007	45,264.83	67,897.25	N/A	NA
Total					47,312.89

13 Tuition Fund

Adopted Budget	0001	146,643.43

Budget Uses

Expenditure Budget	0002	146,643.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.12
Unreserved Fund Balance Reappropriated	0970	1.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	146,642.31
District Mills	999	5.61
Total Estimated Revenues to Fund Adopted Budget	0004	146,643.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

41 Ravalli

Submit ID: 0732-45913726

0732 Stevensville Elem

14 Retirement Fund

Adopted Budget	0001	625,000.00

Budget Uses

Expenditure Budget	0002	625,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	135,427.37
Operating Reserve	0961	125,000.00
Unreserved Fund Balance Reappropriated	0970	10,427.37

Estimated Funding Sources

Interest Earnings	1510	1,806.44
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	612,766.19
Total Estimated Revenues to Fund Adopted Budget	0004	625,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

41 Ravalli

Submit ID: 0732-45913726

0732 Stevensville Elem

17 Adult Education Fund

Adopted Budget	0001	62,000.00

Budget Uses

Expenditure Budget	0002	62,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,718.95
Operating Reserve	0961	21,700.00
Unreserved Fund Balance Reappropriated	0970	6,018.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	301.07
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	55,679.98
District Mills	999	2.13
Total Estimated Revenues to Fund Adopted Budget	0004	62,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	211,148.71

Budget Uses

Expenditure Budget	0002	211,148.71
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	131,586.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	131,586.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	541.93
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,019.93
District Tax Levy	1110	75,000.00
District Mills	999	2.87
Total Estimated Revenues to Fund Adopted Budget	0004	211,148.71
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	104,800.13

Budget Uses

Expenditure Budget	0002	104,800.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	96,491.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	96,491.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	8,308.98
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	104,800.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

41 Ravalli

Submit ID: 0732-45913726

0732 Stevensville Elem

50 Debt Service Fund

0732

Taxable Value		26,157,213.00
Adopted Budget	0001	692,097.50

Budget Uses

Expenditure Budget	0002	692,097.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,940,257.50
Fund Balance In Sinking Fund	0960	7,940,257.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	692,097.50
Jurisdiction Mills	999	26.46
Total Estimated Revenues to Fund Adopted Budget	0004	692,097.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	06/15/2011	06/15/2026	8,880,000.00	1,636,978.19	235,647.50	0.00	500.00
Elementary Bond	08/07/2019	06/30/2039	6,369,000.00	4,850,000.00	265,000.00	190,450.00	500.00
Total Bond Requirements							692,097.50

Total Debt Service Requirements	0002	692,097.50

Budget Report
FY 2025

41 Ravalli

0732 Stevensville Elem

Submit ID: 0732-45913726

61 Building Reserve Fund

Adopted Budget		0001	584,142.92

Budget Uses

Expenditure Budget		0002	584,142.92
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	494,562.92
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	494,562.92
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	32,960.11
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	56,619.89	
District Tax Levy		1110	56,619.89
District Mills		999	2.16
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.16
Total Estimated Revenues to Fund Adopted Budget		0004	584,142.92

Budget Report
FY 2025

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-06558474

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	370	35,183,182

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Christy McLaren

(Signature) (Date)

Chairperson, School Trustees: Ben Meyer

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-06558474

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,168,736.83	302,263.31	10%	9.54%	0.00	2,492,196.94	676,539.89	19.22
10 Transportation	463,790.34	92,758.07	20%	20.00%	45,426.65	60,530.70	357,832.99	10.17
11 Bus Depreciation Reserve	410,745.58	0.00	N/A	0.00%	377,122.95	2,080.74	31,541.89	0.90
13 Tuition	27,738.58		N/A		11,156.04	0.00	16,582.54	0.47
14 Retirement	489,000.00	97,800.00	20%	20.00%	105,835.39	383,164.61		
17 Adult Education	83,288.50	29,150.98	35%	35.00%	12,949.55	489.58	69,849.37	1.99
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	263,842.25	0.00	N/A	0.00%	185,631.92	3,210.33	75,000.00	2.13
29 Flexibility	70,725.57	0.00	N/A	0.00%	34,115.94	36,609.63	0.00	0.00
61 Building Reserve	415,991.33	0.00	N/A	0.00%	359,961.33	21,303.63	34,726.37	0.99
Total of All Funds	5,393,858.98	521,972.36			1,132,199.77	2,999,586.16	1,262,073.05	35.87

50 Debt Service **Tax Jurisdiction**								
0733-79	1,046,100.00	0.00	20-9-438	0.00%	63,028.05	0.00	983,071.95	27.94

Budget Report
FY 2025

41 Ravalli

Submit ID: 0733-06558474

0733 Stevensville H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 STEVENSVILLE HS 9-12 370

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,478,409.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	125,175.84
D.	At Risk Student	(I-D)	8,399.35
E.	Indian Education For All	(I-E)	9,113.10
F.	American Indian Achievement Gap	(I-F)	2,178.00
G.	Data For Achievement	(I-G)	8,724.60
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	101,767.98
I.	State Special Education Related-Services Payment To Coop	(I-I)	19,587.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	57,884.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	373
B.	BASE Budget Limit	(II-B)	2,880,031.24
C.	Maximum Budget Limit	(II-C)	3,596,438.01
D.	Over-BASE Levy As Submitted on Budget	(II-D)	218,912.05
E.	Adopted Budget	(II-E)	3,098,943.29

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,949,824.78
H.	Maximum Budget Limit	(II-H)	3,684,119.15
I.	Highest Budget Without a Vote	(II-I)	3,168,736.83
J.	Highest Budget	(II-J)	3,684,119.15
K.	Highest Voted Amount	(II-K)	515,382.32
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,168,736.83

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		302,263.31
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		302,263.31

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,168,736.83
1.	BASE Budget Limit	(V-A1)	2,949,824.78	
2.	Over-BASE Budget	(V-A2)	218,912.05	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,478,409.81
1.	Direct State Aid Paid By State	(V-B1)	1,478,409.81	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		125,175.84
D.	At Risk Student	(V-D)		8,399.35
E.	Indian Education For All	(V-E)		9,113.10
F.	American Indian Achievement Gap	(V-F)		2,178.00
G.	Data For Achievement	(V-G)		8,724.60
H.	Special Education Allowable Cost Payment	(V-H)		101,767.98
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,406.26
1.	Actual Non-Levy Revenue	(V-J1)	4,406.26	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		1,530.00
L.	BASE Levy Requirements	(V-L)		1,210,119.84
1.	State - Guaranteed Tax Base Aid	(V-L1)	752,492.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	457,627.84	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,949,824.78

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		218,912.05
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		218,912.05

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.00
U.	Over-BASE Mills	(V-U)		6.22
1.	District Property Tax Levy Mills	(V-U1)	6.22	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		19.22

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-06558474

01 General Fund

Adopted Budget	0001	3,168,736.83

Budget Uses

Expenditure Budget	0002	3,168,736.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,478,409.81
Quality Educator	3111	125,175.84
At Risk Student	3112	8,399.35
Indian Education For All	3113	9,113.10
American Indian Achievement Gap	3114	2,178.00
State Special Education Allowable Cost Payment to Districts	3115	101,767.98
Data For Achievement	3116	8,724.60
State - Guaranteed Tax Base Aid	3120	752,492.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,406.26
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	1,530.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	457,627.84		
Over-BASE Levy	1110(c)	218,912.05		
District Tax Levy			1110	676,539.89
Total Estimated Revenues to Fund Adopted Budget			0004	3,168,736.83
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	463,790.34

Budget Uses

Expenditure Budget	0002	463,790.34
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	53,470.14
Contingency	0006	5,347.01
Over-Schedule	0011	404,973.19
Fund Balance for Budget	TFS48	138,184.72
Operating Reserve	0961	92,758.07
Unreserved Fund Balance Reappropriated	0970	45,426.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,713.55
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	29,408.57
State - On-Schedule Transportation Reimbursement	3210	29,408.58
District Tax Levy	1110	357,832.99
District Mills	999	10.17
Total Estimated Revenues to Fund Adopted Budget	0004	463,790.34
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-06558474

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	410,745.58

Budget Uses

Expenditure Budget	0002	410,745.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	377,122.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	377,122.95
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,080.74
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	31,541.89
District Mills	999	0.90
Total Estimated Revenues to Fund Adopted Budget	0004	410,745.58

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2019 CE300 77 PASSENGER	2019	34,377.12	27,204.68	6,875.42	6,875.42
2019 RE150 19TV 48 PASSENGER	2019	75,322.00	60,257.60	15,064.40	15,064.40
2019 RE300 84 Passenger	2018	48,010.36	55,612.42	9,602.07	9,602.07
2014 RE300 44 Passenger	2015	58,297.28	87,445.92	N/A	NA
2013 RE300	2013	36,680.86	55,021.29	N/A	NA
2012 RE300	2011	49,641.96	74,462.94	N/A	NA
2009 CE300 71 pass	2009	34,951.27	52,426.91	N/A	NA
2008 CE300 71 pass	2008	30,702.60	46,053.90	N/A	NA
FE 300 83 PASSENGER	2007	37,034.85	55,552.28	N/A	NA
1990 Blbd All Am 88	1990	62,800.00	94,200.00	N/A	NA
Total					31,541.89

Budget Report
FY 2025

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-06558474

13 Tuition Fund

Adopted Budget	0001	27,738.58

Budget Uses

Expenditure Budget	0002	27,738.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,156.04
Unreserved Fund Balance Reappropriated	0970	11,156.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,582.54
District Mills	999	0.47
Total Estimated Revenues to Fund Adopted Budget	0004	27,738.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	489,000.00

Budget Uses

Expenditure Budget	0002	489,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	203,635.39
Operating Reserve	0961	97,800.00
Unreserved Fund Balance Reappropriated	0970	105,835.39

Estimated Funding Sources

Interest Earnings	1510	1,223.96
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	381,940.65
Total Estimated Revenues to Fund Adopted Budget	0004	489,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-06558474

17 Adult Education Fund

Adopted Budget	0001	83,288.50

Budget Uses

Expenditure Budget	0002	83,288.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	42,100.53
Operating Reserve	0961	29,150.98
Unreserved Fund Balance Reappropriated	0970	12,949.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	489.58
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	69,849.37
District Mills	999	1.99
Total Estimated Revenues to Fund Adopted Budget	0004	83,288.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	263,842.25

Budget Uses

Expenditure Budget	0002	263,842.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	185,631.92
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	185,631.92
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	489.58
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,720.75
District Tax Levy	1110	75,000.00
District Mills	999	2.13
Total Estimated Revenues to Fund Adopted Budget	0004	263,842.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-06558474

29 Flexibility Fund

Adopted Budget	0001	70,725.57

Budget Uses

Expenditure Budget	0002	70,725.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	34,115.94
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,115.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	36,609.63
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	70,725.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-06558474

50 Debt Service Fund

0733-79

Taxable Value		35,183,182.00
Adopted Budget	0001	1,046,100.00

Budget Uses

Expenditure Budget	0002	1,046,100.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	63,028.05
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	63,028.05
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	983,071.95
Jurisdiction Mills	999	27.94
Total Estimated Revenues to Fund Adopted Budget	0004	1,046,100.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	08/07/2019	06/30/2039	14,169,000.00	11,005,000.00	570,000.00	475,600.00	500.00
Total Bond Requirements							1,046,100.00
Total Debt Service Requirements						0002	1,046,100.00

Budget Report
FY 2025

41 Ravalli

0733 Stevensville H S

Submit ID: 0733-06558474

61 Building Reserve Fund

Adopted Budget		0001	415,991.33

Budget Uses

Expenditure Budget		0002	415,991.33
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	359,961.33
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	359,961.33
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	21,303.63
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	34,726.37	
District Tax Levy		1110	34,726.37
District Mills		999	0.99
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.99
Total Estimated Revenues to Fund Adopted Budget		0004	415,991.33

Budget Report
FY 2025

24 Lake

Submit ID: 0481-85272063

0481 St Ignatius K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 349	* 141	5,392,412

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Adam Hawkaluk

(Signature) (Date)

Chairperson, School Trustees: Peter Matt

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

24 Lake

Submit ID: 0481-85272063

0481 St Ignatius K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,749,834.04	318,617.79	10%	8.50%	0.00	3,554,441.96	195,392.08	36.19
10 Transportation	600,000.00	120,000.00	20%	20.00%	50,450.29	129,912.57	419,637.14	77.82
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	101,000.00		N/A		4,891.81	0.00	96,108.19	17.82
14 Retirement	709,000.00	141,800.00	20%	20.00%	15,740.87	693,259.13		
17 Adult Education	15,458.35	5,410.42	35%	35.00%	10,047.93	0.00	5,410.42	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,129.46	0.00	N/A	0.00%	3,670.82	3,458.64	0.00	0.00
29 Flexibility	40,953.40	0.00	N/A	0.00%	1,092.01	39,861.39	0.00	0.00
61 Building Reserve	180,550.38	0.00	N/A	0.00%	95,660.38	55,890.00	29,000.00	5.38
Total of All Funds	5,403,925.63	585,828.21			181,554.11	4,476,823.69	745,547.83	138.21

50 Debt Service **Tax Jurisdiction**								
EL Series 2019 25%	103,150.00	0.00	20-9-438	0.00%	0.00	0.00	103,150.00	19.13
HS Series 2019 75%	309,450.00	201,775.47	20-9-438	65.20%	0.00	0.00	309,450.00	57.39

Budget Report
FY 2025

24 Lake

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0481 St Ignatius K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ST IGNATIUS K-6	276	*
M1	ST IGNATIUS 7-8	73	*
H1	ST IGNATIUS HS 9-12	141	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,782,890.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	203,851.50
D.	At Risk Student	(I-D)	49,603.27
E.	Indian Education For All	(I-E)	12,068.70
F.	American Indian Achievement Gap	(I-F)	67,276.00
G.	Data For Achievement	(I-G)	11,554.20
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	146,163.79
I.	State Special Education Related-Services Payment To Coop	(I-I)	24,987.68
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	34,385.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	36,272.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	499
B.	BASE Budget Limit	(II-B)	3,739,184.76
C.	Maximum Budget Limit	(II-C)	4,637,404.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	3,739,184.76

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,749,834.04
H.	Maximum Budget Limit	(II-H)	4,650,238.93
I.	Highest Budget Without a Vote	(II-I)	3,749,834.04
J.	Highest Budget	(II-J)	4,650,238.93
K.	Highest Voted Amount	(II-K)	900,404.89
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,749,834.04

Budget Report
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0481 St Ignatius K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		318,617.79
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		318,617.79

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	104,986.61	41,177.18	146,163.79
B.	Special Education RSBG to Coop	17,734.90	7,252.78	24,987.68
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	49,088.60	19,371.98	68,460.59

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	179,840.00	353,787.00	533,627.00
F.	100% Of Per Student Entitlement	2,321,303.00	1,133,640.00	3,454,943.00
		2,501,143.00	1,487,427.00	3,988,570.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	882,903.48	525,061.73	1,407,965.21
H.	Special Education in BASE@40%	49,088.60	19,371.98	68,460.59
I.	Subsidized BASE Amount	931,992.08	544,433.71	1,476,425.80
J.	Subsidized BASE Ratio	63%	37%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,749,834.04
1.	BASE Budget Limit	(V-A1)	3,749,834.04	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,782,890.79
1.	Direct State Aid Paid By State	(V-B1)	1,782,890.79	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		203,851.50
D.	At Risk Student	(V-D)		49,603.27
E.	Indian Education For All	(V-E)		12,068.70
F.	American Indian Achievement Gap	(V-F)		67,276.00
G.	Data For Achievement	(V-G)		11,554.20

H.	Special Education Allowable Cost Payment	(V-H)		146,163.79
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		12,109.56
1.	Actual Non-Levy Revenue	(V-J1)	12,109.56	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,464,316.23
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,268,924.15	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	195,392.08	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,749,834.04

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.19
T.	BASE Mills - High School	(V-T)		13.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.19

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

24 Lake

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0481 St Ignatius K-12 Schools

01 General Fund

Adopted Budget	0001	3,749,834.04

Budget Uses

Expenditure Budget	0002	3,749,834.04
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,782,890.79
Quality Educator	3111	203,851.50
At Risk Student	3112	49,603.27
Indian Education For All	3113	12,068.70
American Indian Achievement Gap	3114	67,276.00
State Special Education Allowable Cost Payment to Districts	3115	146,163.79
Data For Achievement	3116	11,554.20
State - Guaranteed Tax Base Aid	3120	1,268,924.15

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	12,109.56
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	195,392.08		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	195,392.08
Total Estimated Revenues to Fund Adopted Budget			0004	3,749,834.04
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	600,000.00

Budget Uses

Expenditure Budget	0002	600,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	124,912.57
Contingency	0006	5,000.00
Over-Schedule	0011	470,087.43
Fund Balance for Budget	TFS48	170,450.29
Operating Reserve	0961	120,000.00
Unreserved Fund Balance Reappropriated	0970	50,450.29

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	64,956.28
State - On-Schedule Transportation Reimbursement	3210	64,956.29
District Tax Levy	1110	419,637.14
District Mills	999	77.82
Total Estimated Revenues to Fund Adopted Budget	0004	600,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	101,000.00

Budget Uses

Expenditure Budget	0002	101,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,891.81
Unreserved Fund Balance Reappropriated	0970	4,891.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	96,108.19
District Mills	999	17.82
Total Estimated Revenues to Fund Adopted Budget	0004	101,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0481 St Ignatius K-12 Schools

14 Retirement Fund

Adopted Budget	0001	709,000.00

Budget Uses

Expenditure Budget	0002	709,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	157,540.87
Operating Reserve	0961	141,800.00
Unreserved Fund Balance Reappropriated	0970	15,740.87

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	693,259.13
Total Estimated Revenues to Fund Adopted Budget	0004	709,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	15,458.35

Budget Uses

Expenditure Budget	0002	15,458.35
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	15,458.35
Operating Reserve	0961	5,410.42
Unreserved Fund Balance Reappropriated	0970	10,047.93

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,410.42
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	15,458.35
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,129.46

Budget Uses

Expenditure Budget	0002	7,129.46
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,670.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,670.82
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,458.64
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,129.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	40,953.40

Budget Uses

Expenditure Budget	0002	40,953.40
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,092.01
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,092.01

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	39,861.39
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,953.40
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

Submit ID: 0481-85272063

0481 St Ignatius K-12 Schools

50 Debt Service Fund

EL Series 2019 25%

Taxable Value		5,392,412.00
Adopted Budget	0001	103,150.00

Budget Uses

Expenditure Budget	0002	103,150.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	103,150.00
Jurisdiction Mills	999	19.13
Total Estimated Revenues to Fund Adopted Budget	0004	103,150.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	03/28/2019	06/30/2039	1,421,250.00	1,098,750.00	60,000.00	43,150.00	0.00
Total Bond Requirements							103,150.00
Total Debt Service Requirements						0002	103,150.00

Budget Report
FY 2025

24 Lake

Submit ID: 0481-85272063

0481 St Ignatius K-12 Schools

HS Series 2019 75%

Taxable Value		5,392,412.00
Adopted Budget	0001	309,450.00

Budget Uses

Expenditure Budget	0002	309,450.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	201,775.47
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	201,775.47
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	309,450.00
Jurisdiction Mills	999	57.39
Total Estimated Revenues to Fund Adopted Budget	0004	309,450.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	03/28/2019	06/30/2039	4,263,750.00	3,296,250.00	180,000.00	129,450.00	0.00
Total Bond Requirements							309,450.00
Total Debt Service Requirements						0002	309,450.00

Budget Report
FY 2025

24 Lake

Submit ID: 0481-85272063

0481 St Ignatius K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	180,550.38

Budget Uses

Expenditure Budget		0002	180,550.38
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	95,660.38
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	95,660.38
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	55,890.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	29,000.00	
District Tax Levy		1110	29,000.00
District Mills		999	5.38
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.38
Total Estimated Revenues to Fund Adopted Budget		0004	180,550.38

Budget Report
FY 2025

31 Mineral

Submit ID: 0582-32882073

0582 St Regis K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 135	65	5,663,521

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tina Hill

(Signature) (Date)

Chairperson, School Trustees: Russ Cleveland

(Signature) (Date)

County Superintendent: Merry Mueller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

31 Mineral

Submit ID: 0582-32882073

0582 St Regis K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,067,545.59	295,005.01	10%	14.27%	3,337.89	1,507,304.86	556,902.84	98.33
10 Transportation	350,000.00	70,000.00	20%	20.00%	53,347.67	39,179.78	257,472.55	45.46
11 Bus Depreciation Reserve	483,363.32	0.00	N/A	0.00%	402,184.12	12,000.00	69,179.20	12.21
13 Tuition	92,160.00		N/A		12.81	170.00	91,977.19	16.24
14 Retirement	295,000.00	59,000.00	20%	20.00%	46,259.74	248,740.26		
17 Adult Education	30,000.00	0.00	35%	0.00%	6,162.74	140.00	23,697.26	4.18
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,589.59	0.00	N/A	0.00%	4.23	1,585.36	0.00	0.00
29 Flexibility	104,506.36	0.00	N/A	0.00%	56,442.44	48,063.92	0.00	0.00
61 Building Reserve	238,734.63	0.00	N/A	0.00%	153,539.67	39,894.96	45,300.00	8.00
Total of All Funds	3,662,899.49	424,005.01			721,291.31	1,897,079.14	1,044,529.04	184.42

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

31 Mineral

Submit ID: 0582-32882073

0582 St Regis K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ST REGIS K-6	104	*
M1	ST REGIS 7-8	31	*
H1	ST REGIS HS 9-12	65	

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	875,879.64
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	69,291.15
D.	At Risk Student	(I-D)	18,331.61
E.	Indian Education For All	(I-E)	4,926.00
F.	American Indian Achievement Gap	(I-F)	2,662.00
G.	Data For Achievement	(I-G)	4,716.00
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	30,654.19
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,217.42
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	11,522.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	16,955.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	199
B.	BASE Budget Limit	(II-B)	1,655,797.83
C.	Maximum Budget Limit	(II-C)	2,056,825.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	353,046.16
E.	Adopted Budget	(II-E)	2,008,843.99

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,714,499.43
H.	Maximum Budget Limit	(II-H)	2,130,914.86
I.	Highest Budget Without a Vote	(II-I)	2,067,545.59
J.	Highest Budget	(II-J)	2,130,914.86
K.	Highest Voted Amount	(II-K)	63,369.27
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,067,545.59

Budget Report
FY 2025

31 Mineral

Submit ID: 0582-32882073

0582 St Regis K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		206,754.56
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		88,250.45
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	88,250.45	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,337.89
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,337.89	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		298,342.90

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	20,330.24	10,323.95	30,654.19
B.	Special Education RSBG to Coop	6,776.32	3,441.10	10,217.42
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	10,842.62	5,506.02	16,348.64

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	904,949.30	523,835.00	1,428,784.30
		1,081,840.30	877,622.00	1,959,462.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	381,889.63	309,800.57	691,690.19
H.	Special Education in BASE@40%	10,842.62	5,506.02	16,348.64
I.	Subsidized BASE Amount	392,732.25	315,306.59	708,038.83
J.	Subsidized BASE Ratio	55%	45%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,067,545.59
1.	BASE Budget Limit	(V-A1)	1,714,499.43	
2.	Over-BASE Budget	(V-A2)	353,046.16	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		875,879.64
1.	Direct State Aid Paid By State	(V-B1)	875,879.64	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		69,291.15
D.	At Risk Student	(V-D)		18,331.61
E.	Indian Education For All	(V-E)		4,926.00
F.	American Indian Achievement Gap	(V-F)		2,662.00
G.	Data For Achievement	(V-G)		4,716.00

H.	Special Education Allowable Cost Payment	(V-H)		30,654.19
I.	Remaining Fund Balance Available	(V-I)		3,337.89
J.	Non-Levy Revenue and Funding Sources	(V-J)		11,192.09
	1. Actual Non-Levy Revenue	(V-J1)	11,192.09	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		693,508.86
	1. State - Guaranteed Tax Base Aid	(V-L1)	489,652.18	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	203,856.68	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,714,499.43

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		353,046.16
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		353,046.16

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.19
T.	BASE Mills - High School	(V-T)		13.80
U.	Over-BASE Mills	(V-U)		62.34
	1. District Property Tax Levy Mills	(V-U1)	62.34	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		98.33

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

31 Mineral

Submit ID: 0582-32882073

0582 St Regis K-12 Schools

01 General Fund

Adopted Budget	0001	2,067,545.59

Budget Uses

Expenditure Budget	0002	2,067,545.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,337.89
Direct State Aid	3110	875,879.64
Quality Educator	3111	69,291.15
At Risk Student	3112	18,331.61
Indian Education For All	3113	4,926.00
American Indian Achievement Gap	3114	2,662.00
State Special Education Allowable Cost Payment to Districts	3115	30,654.19
Data For Achievement	3116	4,716.00
State - Guaranteed Tax Base Aid	3120	489,652.18

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,873.59
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	318.50
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	203,856.68		
Over-BASE Levy	1110(c)	353,046.16		
District Tax Levy			1110	556,902.84
Total Estimated Revenues to Fund Adopted Budget			0004	2,067,545.59
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	34,527.07
Contingency	0006	3,452.71
Over-Schedule	0011	312,020.22
Fund Balance for Budget	TFS48	123,347.67
Operating Reserve	0961	70,000.00
Unreserved Fund Balance Reappropriated	0970	53,347.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,200.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	18,989.89
State - On-Schedule Transportation Reimbursement	3210	18,989.89
District Tax Levy	1110	257,472.55
District Mills	999	45.46
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

31 Mineral

Submit ID: 0582-32882073

0582 St Regis K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	483,363.32

Budget Uses

Expenditure Budget	0002	483,363.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	402,184.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	402,184.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	12,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	69,179.20
District Mills	999	12.21
Total Estimated Revenues to Fund Adopted Budget	0004	483,363.32

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 THOMAS 71 PASSENGER BUS	2022	109,396.00	43,758.40	21,879.20	21,879.20
2018 Thomas 81 passenger	2018	130,000.00	140,000.00	26,000.00	26,000.00
2017 Bluebird 50 passenger	2016	106,500.00	137,800.00	21,300.00	21,300.00
2015 - 16 passenger Thomas Minotaur	2015	61,633.00	92,449.50	N/A	NA
2015 - 59 passenger Thomas	2015	104,812.00	157,218.00	N/A	NA
2016 Blue Bird Travel Bus	2015	165,000.00	247,500.00	N/A	NA
Total					69,179.20

Budget Report
FY 2025
31 Mineral

Submit ID: 0582-32882073

0582 St Regis K-12 Schools

13 Tuition Fund

Adopted Budget	0001	92,160.00

Budget Uses

Expenditure Budget	0002	92,160.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12.81
Unreserved Fund Balance Reappropriated	0970	12.81

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	170.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	91,977.19
District Mills	999	16.24
Total Estimated Revenues to Fund Adopted Budget	0004	92,160.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

31 Mineral

Submit ID: 0582-32882073

0582 St Regis K-12 Schools

14 Retirement Fund

Adopted Budget	0001	295,000.00

Budget Uses

Expenditure Budget	0002	295,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	105,259.74
Operating Reserve	0961	59,000.00
Unreserved Fund Balance Reappropriated	0970	46,259.74

Estimated Funding Sources

Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	247,740.26
Total Estimated Revenues to Fund Adopted Budget	0004	295,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,162.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,162.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	140.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	23,697.26
District Mills	999	4.18
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,589.59

Budget Uses

Expenditure Budget	0002	1,589.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	4.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,581.36
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,589.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	104,506.36

Budget Uses

Expenditure Budget	0002	104,506.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,442.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	56,442.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	900.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	33,877.00
State - Advanced Opportunity Aid	3770	13,286.92
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	104,506.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

31 Mineral

Submit ID: 0582-32882073

0582 St Regis K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

31 Mineral

Submit ID: 0582-32882073

0582 St Regis K-12 Schools

61 Building Reserve Fund

Adopted Budget	0001	238,734.63

Budget Uses

Expenditure Budget	0002	238,734.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	153,539.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	153,539.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	3,500.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	36,394.96
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	30,000.00	
Building Reserve Permissive Levy	1110(b)	15,300.00	
District Tax Levy		1110	45,300.00
District Mills		999	8.00
Building Reserve Voted Mills		0134	5.30
Building Reserve Permissive Mills		0135	2.70
Total Estimated Revenues to Fund Adopted Budget		0004	238,734.63

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2020	150,000.00	5	612	120,000.00	30,000.00	30,000.00
Total						30,000.00

Budget Report
FY 2025

51 Toole

Submit ID: 0903-16887991

0903 Sunburst K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	114	48	10,271,513

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dan Nau

(Signature) (Date)

Chairperson, School Trustees: Marcia Manthey

(Signature) (Date)

County Superintendent: Boyd Jackson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

51 Toole

Submit ID: 0903-16887991

0903 Sunburst K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,950,417.09	84,843.43	10%	4.35%	0.00	1,054,582.10	895,834.99	87.21
10 Transportation	260,000.00	15,311.73	20%	5.89%	0.00	93,160.49	166,839.51	16.24
11 Bus Depreciation Reserve	275,000.00	120,851.51	N/A	43.95%	110,000.00	0.00	165,000.00	16.06
13 Tuition	80,000.00		N/A		0.00	0.00	80,000.00	7.79
14 Retirement	375,000.00	30,000.00	20%	8.00%	26,228.04	348,771.96		
17 Adult Education	7,500.00	1,833.83	35%	24.45%	0.00	0.00	7,500.00	0.73
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	100,000.00	9,378.35	N/A	9.38%	0.00	50,000.00	50,000.00	4.87
29 Flexibility	500,000.00	474,768.88	N/A	94.95%	350,000.00	150,000.00	0.00	0.00
61 Building Reserve	200,000.00	100,724.07	N/A	50.36%	64,930.00	14,873.10	120,196.90	11.70
Total of All Funds	3,747,917.09	837,711.80			551,158.04	1,711,387.65	1,485,371.40	144.60

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

51 Toole

Submit ID: 0903-16887991

0903 Sunburst K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SUNBURST K-6	90
M1	SUNBURST 7-8	24
H1	SUNBURST HS 9-12	48

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	750,157.63
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	71,256.20
D.	At Risk Student	(I-D)	4,309.22
E.	Indian Education For All	(I-E)	3,990.06
F.	American Indian Achievement Gap	(I-F)	1,694.00
G.	Data For Achievement	(I-G)	3,819.96
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	35,692.43
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,576.28
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,333.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,517.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	137
B.	BASE Budget Limit	(II-B)	1,310,960.07
C.	Maximum Budget Limit	(II-C)	1,630,329.78
D.	Over-BASE Levy As Submitted on Budget	(II-D)	541,444.69
E.	Adopted Budget	(II-E)	1,852,404.76

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,481,033.35
H.	Maximum Budget Limit	(II-H)	1,832,168.40
I.	Highest Budget Without a Vote	(II-I)	1,950,417.09
J.	Highest Budget	(II-J)	1,950,417.09
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,950,417.09

Budget Report
FY 2025

51 Toole

Submit ID: 0903-16887991

0903 Sunburst K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		84,843.43
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		84,843.43

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	24,920.87	10,771.56	35,692.43
B.	Special Education RSBG to Coop	6,035.16	2,541.12	8,576.28
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	12,382.41	5,325.07	17,707.48

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	760,491.00	387,036.00	1,147,527.00
		937,382.00	740,823.00	1,678,205.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	330,895.85	261,510.52	592,406.37
H.	Special Education in BASE@40%	12,382.41	5,325.07	17,707.48
I.	Subsidized BASE Amount	343,278.26	266,835.59	610,113.85
J.	Subsidized BASE Ratio	56%	44%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,950,417.09
1.	BASE Budget Limit	(V-A1)	1,481,033.35	
2.	Over-BASE Budget	(V-A2)	469,383.74	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		750,157.63
1.	Direct State Aid Paid By State	(V-B1)	750,157.63	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		71,256.20
D.	At Risk Student	(V-D)		4,309.22
E.	Indian Education For All	(V-E)		3,990.06
F.	American Indian Achievement Gap	(V-F)		1,694.00
G.	Data For Achievement	(V-G)		3,819.96

H.	Special Education Allowable Cost Payment	(V-H)		35,692.43
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,301.50
1.	Actual Non-Levy Revenue	(V-J1)	3,301.50	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		606,812.35
1.	State - Guaranteed Tax Base Aid	(V-L1)	180,361.10	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	426,451.25	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,481,033.35

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		469,383.74
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		469,383.74

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		27.31
T.	BASE Mills - High School	(V-T)		14.20
U.	Over-BASE Mills	(V-U)		45.70
1.	District Property Tax Levy Mills	(V-U1)	45.70	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		87.21

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,950,417.09

Budget Uses

Expenditure Budget	0002	1,950,417.09
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	750,157.63
Quality Educator	3111	71,256.20
At Risk Student	3112	4,309.22
Indian Education For All	3113	3,990.06
American Indian Achievement Gap	3114	1,694.00
State Special Education Allowable Cost Payment to Districts	3115	35,692.43
Data For Achievement	3116	3,819.96
State - Guaranteed Tax Base Aid	3120	180,361.10

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,301.50
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	426,451.25		
Over-BASE Levy	1110(c)	469,383.74		
District Tax Levy			1110	895,834.99
Total Estimated Revenues to Fund Adopted Budget			0004	1,950,417.09
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	260,000.00

Budget Uses

Expenditure Budget	0002	260,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	84,691.35
Contingency	0006	8,469.14
Over-Schedule	0011	166,839.51
Fund Balance for Budget	TFS48	15,311.73
Operating Reserve	0961	15,311.73
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	46,580.24
State - On-Schedule Transportation Reimbursement	3210	46,580.25
District Tax Levy	1110	166,839.51
District Mills	999	16.24
Total Estimated Revenues to Fund Adopted Budget	0004	260,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

51 Toole

Submit ID: 0903-16887991

0903 Sunburst K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	275,000.00

Budget Uses

Expenditure Budget	0002	275,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	230,851.51
Operating Reserve	0961	120,851.51
Unreserved Fund Balance Reappropriated	0970	110,000.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	165,000.00
District Mills	999	16.06
Total Estimated Revenues to Fund Adopted Budget	0004	275,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 Toyota Sienna (Red)	2024	42,356.25	0.00	8,471.25	8,313.81
2024 Thomas 60 #1058	2023	113,314.00	11,000.00	22,662.80	22,000.00
2020-Toyota Sienna - Class 3 Bus	2021	36,306.77	16,700.00	7,261.35	7,200.00
2022 Thomas 60 #2947	2021	87,000.00	35,900.00	17,400.00	15,000.00
Thomas Bus 141YN	2020	197,979.00	121,809.29	39,595.80	38,000.00
2020 Thomas 30 w/4WD #7224	2019	68,276.00	51,810.40	13,655.20	13,655.20
2020 Thomas 71 #8301	2019	100,138.00	83,055.20	20,027.60	20,027.60
Bus Security Camera System	2019	9,331.94	8,965.55	1,866.39	1,866.39
2017 BLUEBIRD #5118	2018	92,900.00	86,160.00	18,580.00	18,580.00
2012 BLUEBIRD ACTIVITY #4333	2011	141,785.00	181,364.00	28,357.00	20,357.00
Total					165,000.00

Budget Report
FY 2025
51 Toole
0903 Sunburst K-12 Schools

Submit ID: 0903-16887991

13 Tuition Fund

Adopted Budget	0001	80,000.00

Budget Uses

Expenditure Budget	0002	80,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	80,000.00
District Mills	999	7.79
Total Estimated Revenues to Fund Adopted Budget	0004	80,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
51 Toole

Submit ID: 0903-16887991

0903 Sunburst K-12 Schools

14 Retirement Fund

Adopted Budget	0001	375,000.00

Budget Uses

Expenditure Budget	0002	375,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,228.04
Operating Reserve	0961	30,000.00
Unreserved Fund Balance Reappropriated	0970	26,228.04

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	348,771.96
Total Estimated Revenues to Fund Adopted Budget	0004	375,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	7,500.00

Budget Uses

Expenditure Budget	0002	7,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,833.83
Operating Reserve	0961	1,833.83
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,500.00
District Mills	999	0.73
Total Estimated Revenues to Fund Adopted Budget	0004	7,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0903 Sunburst K-12 Schools

28 Technology Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,378.35
Operating Reserve	0961	9,378.35
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	48,633.98
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,366.02
District Tax Levy	1110	50,000.00
District Mills	999	4.87
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0903 Sunburst K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	500,000.00

Budget Uses

Expenditure Budget	0002	500,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	824,768.88
Operating Reserve	0961	474,768.88
Unreserved Fund Balance Reappropriated	0970	350,000.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	150,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	500,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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51 Toole

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0903 Sunburst K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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0903 Sunburst K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	200,000.00

Budget Uses

Expenditure Budget		0002	200,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	165,654.07
Operating Reserve		0961	100,724.07
Unreserved Fund Balance Reappropriated		0970	64,930.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	14,873.10
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	90,000.00	
Building Reserve Permissive Levy	1110(b)	30,196.90	
District Tax Levy		1110	120,196.90
District Mills		999	11.70
Building Reserve Voted Mills		0134	8.76
Building Reserve Permissive Mills		0135	2.94
Total Estimated Revenues to Fund Adopted Budget		0004	200,000.00

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	200,000.00	5	612	120,000.00	40,000.00	40,000.00
05/03/2022	250,000.00	5	612	100,000.00	50,000.00	50,000.00
Total						90,000.00

Budget Report
FY 2025

07 Cascade

Submit ID: 1225-16277983

1225 Sun River Valley Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	183	N/A	4,558,224

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Belinda Klick

(Signature) (Date)

Chairperson, School Trustees: Kennard Steinke

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

07 Cascade

Submit ID: 1225-16277983

1225 Sun River Valley Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,606,138.59	120,658.42	10%	7.51%	0.00	1,239,865.32	366,273.27	80.34
10 Transportation	330,000.00	13,067.84	20%	3.96%	0.00	74,860.21	255,139.79	55.97
11 Bus Depreciation Reserve	60,476.43	0.00	N/A	0.00%	45,524.73	0.00	14,951.70	3.28
13 Tuition	215,000.00		N/A		0.00	0.00	215,000.00	47.17
14 Retirement	250,000.00	50,000.00	20%	20.00%	23,857.58	226,142.42		
17 Adult Education	7,500.00	0.00	35%	0.00%	2,992.61	0.00	4,507.39	0.99
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,613.76	0.00	N/A	0.00%	368.29	1,245.47	0.00	0.00
29 Flexibility	23,936.36	0.00	N/A	0.00%	23,936.36	0.00	0.00	0.00
61 Building Reserve	51,816.25	0.00	N/A	0.00%	16,356.25	9,458.47	26,001.53	5.70
Total of All Funds	2,546,481.39	183,726.26			113,035.82	1,551,571.89	881,873.68	193.45

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

07 Cascade

Submit ID: 1225-16277983

1225 Sun River Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SUN RIVER K-6	146
M1	SUN RIVER 7-8	37

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	623,134.99
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	74,010.95
D.	At Risk Student	(I-D)	12,808.14
E.	Indian Education For All	(I-E)	4,507.29
F.	American Indian Achievement Gap	(I-F)	3,388.00
G.	Data For Achievement	(I-G)	4,315.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	94,423.23
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,688.02
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	17,342.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	186
B.	BASE Budget Limit	(II-B)	1,253,886.85
C.	Maximum Budget Limit	(II-C)	1,562,329.93
D.	Over-BASE Levy As Submitted on Budget	(II-D)	255,810.94
E.	Adopted Budget	(II-E)	1,509,697.79

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,350,327.65
H.	Maximum Budget Limit	(II-H)	1,691,602.00
I.	Highest Budget Without a Vote	(II-I)	1,606,138.59
J.	Highest Budget	(II-J)	1,691,602.00
K.	Highest Voted Amount	(II-K)	85,463.41
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,606,138.59

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		120,658.42
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		120,658.42

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,606,138.59
1.	BASE Budget Limit	(V-A1)	1,350,327.65	
2.	Over-BASE Budget	(V-A2)	255,810.94	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		623,134.99
1.	Direct State Aid Paid By State	(V-B1)	623,134.99	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		74,010.95
D.	At Risk Student	(V-D)		12,808.14
E.	Indian Education For All	(V-E)		4,507.29
F.	American Indian Achievement Gap	(V-F)		3,388.00
G.	Data For Achievement	(V-G)		4,315.14
H.	Special Education Allowable Cost Payment	(V-H)		94,423.23
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,254.34
1.	Actual Non-Levy Revenue	(V-J1)	3,254.34	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		530,485.57
1.	State - Guaranteed Tax Base Aid	(V-L1)	420,023.24	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	110,462.33	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,350,327.65

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		255,810.94
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		255,810.94

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.22
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		56.12
1.	District Property Tax Levy Mills	(V-U1)	56.12	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		80.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

07 Cascade

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1225 Sun River Valley Elem

01 General Fund

Adopted Budget	0001	1,606,138.59

Budget Uses

Expenditure Budget	0002	1,606,138.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	623,134.99
Quality Educator	3111	74,010.95
At Risk Student	3112	12,808.14
Indian Education For All	3113	4,507.29
American Indian Achievement Gap	3114	3,388.00
State Special Education Allowable Cost Payment to Districts	3115	94,423.23
Data For Achievement	3116	4,315.14
State - Guaranteed Tax Base Aid	3120	420,023.24

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,254.34
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	110,462.33		
Over-BASE Levy	1110(c)	255,810.94		
District Tax Levy			1110	366,273.27
Total Estimated Revenues to Fund Adopted Budget			0004	1,606,138.59
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	330,000.00

Budget Uses

Expenditure Budget	0002	330,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	68,054.74
Contingency	0006	6,805.47
Over-Schedule	0011	255,139.79
Fund Balance for Budget	TFS48	13,067.84
Operating Reserve	0961	13,067.84
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	37,430.10
State - On-Schedule Transportation Reimbursement	3210	37,430.11
District Tax Levy	1110	255,139.79
District Mills	999	55.97
Total Estimated Revenues to Fund Adopted Budget	0004	330,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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1225 Sun River Valley Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	60,476.43

Budget Uses

Expenditure Budget	0002	14,951.70
Add To Fund Balance	0003	45,524.73
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	45,524.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	45,524.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	14,951.70
District Mills	999	3.28
Total Estimated Revenues to Fund Adopted Budget	0004	60,476.43

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2020 Thomas Bus D Transit Style	2020	48,608.00	38,886.40	9,721.60	9,721.60
2018 thomas CHA	2017	52,301.00	73,221.40	10,460.20	5,230.10
IC Navistar	2014	58,541.28	87,811.92	N/A	NA
Collins 30 passenger Chevrolet Bus	2013	17,066.00	25,599.00	N/A	NA
bus radios, base station, portable radios	2012	995.24	1,492.86	N/A	NA
International bus D Transit Style	2011	29,111.73	43,667.60	N/A	NA
2011 Thomas #10	2010	54,918.00	82,377.00	N/A	NA
2010 Thomas 282470	2009	50,976.50	76,464.75	N/A	NA
2009 Thomas Bus #7551	2008	45,000.00	67,500.00	N/A	NA
2008 THOMS INTL #06-3 6370	2007	44,040.50	66,060.75	N/A	NA
2006 THOMAS #-05-1	2006	44,300.00	67,950.00	N/A	0.00
2003 BlueBird	2003	33,796.66	50,694.99	N/A	NA
Total					14,951.70

Budget Report
FY 2025
07 Cascade
1225 Sun River Valley Elem

Submit ID: 1225-16277983

13 Tuition Fund

Adopted Budget	0001	215,000.00

Budget Uses

Expenditure Budget	0002	215,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	215,000.00
District Mills	999	47.17
Total Estimated Revenues to Fund Adopted Budget	0004	215,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
07 Cascade
1225 Sun River Valley Elem

Submit ID: 1225-16277983

14 Retirement Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	73,857.58
Operating Reserve	0961	50,000.00
Unreserved Fund Balance Reappropriated	0970	23,857.58

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	226,142.42
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	7,500.00

Budget Uses

Expenditure Budget	0002	4,507.39
Add To Fund Balance	0003	2,992.61
Fund Balance for Budget	TFS48	2,992.61
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,992.61

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,507.39
District Mills	999	0.99
Total Estimated Revenues to Fund Adopted Budget	0004	7,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
07 Cascade
1225 Sun River Valley Elem

Submit ID: 1225-16277983

28 Technology Fund

Adopted Budget	0001	1,613.76

Budget Uses

Expenditure Budget	0002	1,245.47
Add To Fund Balance	0003	368.29
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	368.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	368.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,245.47
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,613.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	23,936.36

Budget Uses

Expenditure Budget	0002	23,936.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,936.36
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,936.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	23,936.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

07 Cascade

Submit ID: 1225-16277983

1225 Sun River Valley Elem

61 Building Reserve Fund

Adopted Budget		0001	51,816.25

Budget Uses

Expenditure Budget		0002	51,816.25
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	16,356.25
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	16,356.25
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	9,458.47
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	26,001.53	
District Tax Levy		1110	26,001.53
District Mills		999	5.70
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.70
Total Estimated Revenues to Fund Adopted Budget		0004	51,816.25

Budget Report
FY 2025

32 Missoula

0594 Sunset Elem

Submit ID: 0594-84906968

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 13	N/A	1,727,550

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jessica Bird

(Signature) (Date)

Chairperson, School Trustees: Laura Nygard

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

32 Missoula

0594 Sunset Elem

Submit ID: 0594-84906968

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	157,334.15	0.00	10%	0.00%	0.00	86,533.15	70,801.00	40.99
10 Transportation	40,909.58	8,181.92	20%	20.00%	10,986.00	21,005.41	8,918.17	5.16
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,522.49		N/A		1,522.49	0.00	0.00	0.00
14 Retirement	26,735.00	5,347.00	20%	20.00%	5,212.99	21,522.01		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	283.88	0.00	N/A	0.00%	165.24	118.64	0.00	0.00
29 Flexibility	1.38	0.00	N/A	0.00%	1.38	0.00	0.00	0.00
61 Building Reserve	83,245.73	0.00	N/A	0.00%	66,815.73	13,016.86	3,413.14	1.98
Total of All Funds	310,032.21	13,528.92			84,703.83	142,196.07	83,132.31	48.13

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

32 Missoula

0594 Sunset Elem

Submit ID: 0594-84906968

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 SUNSET K-8 13 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	62,999.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	11,136.54
D.	At Risk Student	(I-D)	1,188.74
E.	Indian Education For All	(I-E)	320.19
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	306.54
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,905.96
I.	State Special Education Related-Services Payment To Coop	(I-I)	635.28
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	356.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	13
B.	BASE Budget Limit	(II-B)	124,762.51
C.	Maximum Budget Limit	(II-C)	153,485.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	28,708.96
E.	Adopted Budget	(II-E)	153,471.47

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	128,625.19
H.	Maximum Budget Limit	(II-H)	157,702.30
I.	Highest Budget Without a Vote	(II-I)	157,334.15
J.	Highest Budget	(II-J)	157,702.30
K.	Highest Voted Amount	(II-K)	368.15
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	157,334.15

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		0.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		0.00

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		157,334.15
1.	BASE Budget Limit	(V-A1)	128,625.19	
2.	Over-BASE Budget	(V-A2)	28,708.96	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		62,999.46
1.	Direct State Aid Paid By State	(V-B1)	62,999.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		11,136.54
D.	At Risk Student	(V-D)		1,188.74
E.	Indian Education For All	(V-E)		320.19
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		306.54
H.	Special Education Allowable Cost Payment	(V-H)		1,905.96
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		50,767.76
1.	State - Guaranteed Tax Base Aid	(V-L1)	8,675.72	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	42,092.04	
M.	**Subtotal of BASE Budget Revenue	(V-M)		128,625.19

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		28,708.96
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		28,708.96

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.37
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		16.62
1.	District Property Tax Levy Mills	(V-U1)	16.62	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		40.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

32 Missoula

0594 Sunset Elem

Submit ID: 0594-84906968

01 General Fund

Adopted Budget	0001	157,334.15

Budget Uses

Expenditure Budget	0002	157,334.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	62,999.46
Quality Educator	3111	11,136.54
At Risk Student	3112	1,188.74
Indian Education For All	3113	320.19
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,905.96
Data For Achievement	3116	306.54
State - Guaranteed Tax Base Aid	3120	8,675.72

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	42,092.04		
Over-BASE Levy	1110(c)	28,708.96		
District Tax Levy			1110	70,801.00
Total Estimated Revenues to Fund Adopted Budget			0004	157,334.15
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	40,909.58

Budget Uses

Expenditure Budget	0002	40,909.58
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	19,095.83
Contingency	0006	1,909.58
Over-Schedule	0011	19,904.17
Fund Balance for Budget	TFS48	19,167.92
Operating Reserve	0961	8,181.92
Unreserved Fund Balance Reappropriated	0970	10,986.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,502.70
State - On-Schedule Transportation Reimbursement	3210	10,502.71
District Tax Levy	1110	8,918.17
District Mills	999	5.16
Total Estimated Revenues to Fund Adopted Budget	0004	40,909.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

32 Missoula

0594 Sunset Elem

Submit ID: 0594-84906968

13 Tuition Fund

Adopted Budget	0001	1,522.49

Budget Uses

Expenditure Budget	0002	1,522.49
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,522.49
Unreserved Fund Balance Reappropriated	0970	1,522.49

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,522.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0594 Sunset Elem

Submit ID: 0594-84906968

14 Retirement Fund

Adopted Budget	0001	26,735.00

Budget Uses

Expenditure Budget	0002	26,735.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,559.99
Operating Reserve	0961	5,347.00
Unreserved Fund Balance Reappropriated	0970	5,212.99

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	21,522.01
Total Estimated Revenues to Fund Adopted Budget	0004	26,735.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0594 Sunset Elem

Submit ID: 0594-84906968

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	283.88

Budget Uses

Expenditure Budget	0002	283.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	165.24
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	165.24
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	118.64
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	283.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1.38

Budget Uses

Expenditure Budget	0002	1.38
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.38
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0594 Sunset Elem

Submit ID: 0594-84906968

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0594 Sunset Elem

Submit ID: 0594-84906968

61 Building Reserve Fund

Adopted Budget		0001	83,245.73

Budget Uses

Expenditure Budget		0002	83,245.73
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	66,815.73
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	66,815.73
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,016.86
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,413.14	
District Tax Levy		1110	3,413.14
District Mills		999	1.98
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.98
Total Estimated Revenues to Fund Adopted Budget		0004	83,245.73

Budget Report
FY 2025

31 Mineral

Submit ID: 0579-28641407

0579 Superior K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	229	*	112	6,638,488

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Autumn Schultz

(Signature) (Date)

Chairperson, School Trustees: Jaime Talbot

(Signature) (Date)

County Superintendent: Merry Mueller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

31 Mineral

Submit ID: 0579-28641407

0579 Superior K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,176,130.62	293,855.48	10%	9.25%	0.00	2,394,061.78	782,068.84	117.80
10 Transportation	325,000.00	65,000.00	20%	20.00%	44,244.05	57,999.08	222,756.87	33.56
11 Bus Depreciation Reserve	281,549.99	0.00	N/A	0.00%	199,370.18	806.81	81,373.00	12.26
13 Tuition	47,869.00		N/A		4,600.62	34.00	43,234.38	6.51
14 Retirement	520,000.00	95,568.66	20%	18.38%	0.00	520,000.00		
17 Adult Education	40,000.00	0.00	35%	0.00%	16,983.65	42.27	22,974.08	3.46
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	78,348.76	0.00	N/A	0.00%	15,914.33	2,434.43	60,000.00	9.04
29 Flexibility	53,200.44	0.00	N/A	0.00%	23,162.58	30,037.86	0.00	0.00
61 Building Reserve	152,406.34	20,000.00	N/A	13.12%	84,236.34	48,170.00	20,000.00	3.01
Total of All Funds	4,674,505.15	474,424.14			388,511.75	3,053,586.23	1,232,407.17	185.64

50 Debt Service **Tax Jurisdiction**								
Series 2018	233,787.52	0.00	20-9-438	0.00%	102,777.07	667.00	130,343.45	19.63

Budget Report
FY 2025

31 Mineral

Submit ID: 0579-28641407

0579 Superior K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SUPERIOR K-6	184
M1	SUPERIOR 7-8	45
H1	SUPERIOR HS 9-12	112 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,319,530.95
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	133,623.74
D.	At Risk Student	(I-D)	32,889.13
E.	Indian Education For All	(I-E)	8,398.83
F.	American Indian Achievement Gap	(I-F)	3,630.00
G.	Data For Achievement	(I-G)	8,040.78
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	53,525.71
I.	State Special Education Related-Services Payment To Coop	(I-I)	17,840.78
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	19,885.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	29,285.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	347
B.	BASE Budget Limit	(II-B)	2,606,857.27
C.	Maximum Budget Limit	(II-C)	3,216,832.14
D.	Over-BASE Levy As Submitted on Budget	(II-D)	545,899.20
E.	Adopted Budget	(II-E)	3,152,756.47

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	77%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,630,231.42
H.	Maximum Budget Limit	(II-H)	3,247,031.18
I.	Highest Budget Without a Vote	(II-I)	3,176,130.62
J.	Highest Budget	(II-J)	3,247,031.18
K.	Highest Voted Amount	(II-K)	70,900.56
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,176,130.62

Budget Report
FY 2025

31 Mineral

Submit ID: 0579-28641407

0579 Superior K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			293,855.48
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			0.00
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			293,855.48

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	36,372.07	17,153.64	53,525.71
B.	Special Education RSBG to Coop	12,123.26	5,717.52	17,840.78
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	19,398.13	9,148.46	28,546.60

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	1,520,000.80	901,292.00	2,421,292.80
		1,696,891.80	1,255,079.00	2,951,970.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	599,002.81	443,042.89	1,042,045.69
H.	Special Education in BASE@40%	19,398.13	9,148.46	28,546.60
I.	Subsidized BASE Amount	618,400.94	452,191.35	1,070,592.29
J.	Subsidized BASE Ratio	58%	42%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,176,130.62
	1. BASE Budget Limit	(V-A1)	2,630,231.42	
	2. Over-BASE Budget	(V-A2)	545,899.20	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,319,530.95
	1. Direct State Aid Paid By State	(V-B1)	1,319,530.95	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		133,623.74
D.	At Risk Student	(V-D)		32,889.13
E.	Indian Education For All	(V-E)		8,398.83
F.	American Indian Achievement Gap	(V-F)		3,630.00
G.	Data For Achievement	(V-G)		8,040.78

H.	Special Education Allowable Cost Payment	(V-H)		53,525.71
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,647.19
	1. Actual Non-Levy Revenue	(V-J1)	10,647.19	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,059,945.09
	1. State - Guaranteed Tax Base Aid	(V-L1)	823,775.45	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	236,169.64	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,630,231.42

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		545,899.20
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		545,899.20

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.18
T.	BASE Mills - High School	(V-T)		12.39
U.	Over-BASE Mills	(V-U)		82.23
	1. District Property Tax Levy Mills	(V-U1)	82.23	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		117.80

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

31 Mineral

Submit ID: 0579-28641407

0579 Superior K-12 Schools

01 General Fund

Adopted Budget	0001	3,176,130.62

Budget Uses

Expenditure Budget	0002	3,176,130.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,319,530.95
Quality Educator	3111	133,623.74
At Risk Student	3112	32,889.13
Indian Education For All	3113	8,398.83
American Indian Achievement Gap	3114	3,630.00
State Special Education Allowable Cost Payment to Districts	3115	53,525.71
Data For Achievement	3116	8,040.78
State - Guaranteed Tax Base Aid	3120	823,775.45

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,647.19
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	236,169.64		
Over-BASE Levy	1110(c)	545,899.20		
District Tax Levy			1110	782,068.84
Total Estimated Revenues to Fund Adopted Budget			0004	3,176,130.62
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	325,000.00

Budget Uses

Expenditure Budget	0002	325,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	52,464.72
Contingency	0006	5,246.47
Over-Schedule	0011	267,288.81
Fund Balance for Budget	TFS48	109,244.05
Operating Reserve	0961	65,000.00
Unreserved Fund Balance Reappropriated	0970	44,244.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	287.89
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	28,855.59
State - On-Schedule Transportation Reimbursement	3210	28,855.60
District Tax Levy	1110	222,756.87
District Mills	999	33.56
Total Estimated Revenues to Fund Adopted Budget	0004	325,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

31 Mineral

Submit ID: 0579-28641407

0579 Superior K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	281,549.99

Budget Uses

Expenditure Budget	0002	281,549.99
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	199,370.18
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	199,370.18
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	806.81
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	81,373.00
District Mills	999	12.26
Total Estimated Revenues to Fund Adopted Budget	0004	281,549.99

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Thomas 311TS	2023	122,242.00	12,224.00	24,448.40	12,448.00
2022 Thomas Bus	2022	110,594.00	0.00	22,118.80	10,000.00
2021 Thomas Bus	2020	109,407.00	76,584.20	21,881.40	10,000.00
Thomas TransLiner Activity Bus	2019	100,000.00	90,000.00	20,000.00	10,000.00
2017 Thomas	2018	98,647.00	108,512.00	19,729.40	9,729.00
2018 Thomas	2018	98,665.00	108,532.00	19,733.00	9,733.00
2019 Thomas	2018	98,707.00	108,578.00	19,741.40	9,741.00
2017 Thomas	2016	98,611.00	108,494.20	19,722.20	9,722.00
Total					81,373.00

Budget Report
FY 2025
31 Mineral

Submit ID: 0579-28641407

0579 Superior K-12 Schools

13 Tuition Fund

Adopted Budget	0001	47,869.00

Budget Uses

Expenditure Budget	0002	47,869.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,600.62
Unreserved Fund Balance Reappropriated	0970	4,600.62

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	34.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	43,234.38
District Mills	999	6.51
Total Estimated Revenues to Fund Adopted Budget	0004	47,869.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	520,000.00

Budget Uses

Expenditure Budget	0002	520,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	95,568.66
Operating Reserve	0961	95,568.66
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	520,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	520,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,983.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,983.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	42.27
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	22,974.08
District Mills	999	3.46
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	78,348.76

Budget Uses

Expenditure Budget	0002	78,348.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	15,914.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	15,914.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	8.45
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,425.98
District Tax Levy	1110	60,000.00
District Mills	999	9.04
Total Estimated Revenues to Fund Adopted Budget	0004	78,348.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

31 Mineral

Submit ID: 0579-28641407

0579 Superior K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	53,200.44

Budget Uses

Expenditure Budget	0002	53,200.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,162.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,162.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	65.63
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	4,457.50
State - Advanced Opportunity Aid	3770	25,514.73
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	53,200.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

31 Mineral

Submit ID: 0579-28641407

0579 Superior K-12 Schools

50 Debt Service Fund

Series 2018

Taxable Value		6,638,488.00
Adopted Budget	0001	233,787.52

Budget Uses

Expenditure Budget	0002	233,787.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	102,777.07
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	102,777.07
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	667.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	130,343.45
Jurisdiction Mills	999	19.63
Total Estimated Revenues to Fund Adopted Budget	0004	233,787.52
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	01/18/2018	06/30/2038	1,612,837.50	1,170,000.00	72,500.00	43,893.76	500.00
Elementary Bond	01/31/2018	06/30/2038	1,612,837.50	1,170,000.00	72,500.00	43,893.76	500.00
Total Bond Requirements							233,787.52

Total Debt Service Requirements	0002	233,787.52

Budget Report
FY 2025

31 Mineral

Submit ID: 0579-28641407

0579 Superior K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	152,406.34
Budget Uses			
Expenditure Budget		0002	152,406.34
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	104,236.34
Operating Reserve		0961	20,000.00
Unreserved Fund Balance Reappropriated		0970	84,236.34
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	48,170.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,000.00	
District Tax Levy		1110	20,000.00
District Mills		999	3.01
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.01
Total Estimated Revenues to Fund Adopted Budget		0004	152,406.34

Budget Report
FY 2025

24 Lake

Submit ID: 0486-99072632

0486 Swan Lake-Salmon Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	5	N/A	2,833,122

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Carol Field

(Signature) (Date)

Chairperson, School Trustees: Manuel Kesterson

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

24 Lake

Submit ID: 0486-99072632

0486 Swan Lake-Salmon Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	102,039.86	10,203.99	10%	10.00%	302.18	35,592.37	66,145.31	23.34
10 Transportation	2,530.22	506.04	20%	20.00%	381.36	2,148.86	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	24,425.54		N/A		0.00	0.00	24,425.54	8.62
14 Retirement	11,100.05	2,220.01	20%	20.00%	3,235.72	7,864.33		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	481.83	0.00	N/A	0.00%	397.79	84.04	0.00	0.00
29 Flexibility	1.63	0.00	N/A	0.00%	1.63	0.00	0.00	0.00
61 Building Reserve	40,885.53	0.00	N/A	0.00%	40,885.53	0.00	0.00	0.00
Total of All Funds	181,464.66	12,930.04			45,204.21	45,689.60	90,570.85	31.96

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

24 Lake

Submit ID: 0486-99072632

0486 Swan Lake-Salmon Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E2 SALMON PRAIRIE K-8 5

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	20,225.86
B.	Mandatory Non-isolated Levy	(I-B)	20,225.86
C.	Quality Educator	(I-C)	3,673.00
D.	At Risk Student	(I-D)	1,766.75
E.	Indian Education For All	(I-E)	123.15
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	117.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	9,240.25
I.	State Special Education Related-Services Payment To Coop	(I-I)	264.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	4
B.	BASE Budget Limit	(II-B)	80,852.18
C.	Maximum Budget Limit	(II-C)	99,688.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	10,920.03
E.	Adopted Budget	(II-E)	91,772.21

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	91,119.83
H.	Maximum Budget Limit	(II-H)	112,545.76
I.	Highest Budget Without a Vote	(II-I)	102,039.86
J.	Highest Budget	(II-J)	112,545.76
K.	Highest Voted Amount	(II-K)	10,505.90
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	102,039.86

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,203.99
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		302.18
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	302.18	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		10,506.17

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		102,039.86
1.	BASE Budget Limit	(V-A1)	91,119.83	
2.	Over-BASE Budget	(V-A2)	10,920.03	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		40,451.72
1.	Direct State Aid Paid By State	(V-B1)	20,225.86	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	20,225.86	
C.	Quality Educator	(V-C)		3,673.00
D.	At Risk Student	(V-D)		1,766.75
E.	Indian Education For All	(V-E)		123.15
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		117.90
H.	Special Education Allowable Cost Payment	(V-H)		9,240.25
I.	Remaining Fund Balance Available	(V-I)		302.18
J.	Non-Levy Revenue and Funding Sources	(V-J)		445.46
1.	Actual Non-Levy Revenue	(V-J1)	445.46	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		34,999.42
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	34,999.42	
M.	**Subtotal of BASE Budget Revenue	(V-M)		91,119.83

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		10,920.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		10,920.03

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		7.14
S.	BASE Mills - Elementary	(V-S)		12.35
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		3.85
	1. District Property Tax Levy Mills	(V-U1)	3.85	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

24 Lake

Submit ID: 0486-99072632

0486 Swan Lake-Salmon Elem

01 General Fund

Adopted Budget	0001	102,039.86

Budget Uses

Expenditure Budget	0002	102,039.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	302.18
Direct State Aid	3110	20,225.86
Quality Educator	3111	3,673.00
At Risk Student	3112	1,766.75
Indian Education For All	3113	123.15
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	9,240.25
Data For Achievement	3116	117.90
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	445.46
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2025

24 Lake

Submit ID: 0486-99072632

0486 Swan Lake-Salmon Elem

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	20,225.86	
BASE Levy	1110(b)	34,999.42	
Over-BASE Levy	1110(c)	10,920.03	
District Tax Levy		1110	66,145.31
Total Estimated Revenues to Fund Adopted Budget		0004	102,039.86
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

Budget Report
FY 2025

24 Lake

Submit ID: 0486-99072632

0486 Swan Lake-Salmon Elem

10 Transportation Fund

Adopted Budget	0001	2,530.22

Budget Uses

Expenditure Budget	0002	2,530.22
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,300.20
Contingency	0006	230.02
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	887.40
Operating Reserve	0961	506.04
Unreserved Fund Balance Reappropriated	0970	381.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	883.75
State - On-Schedule Transportation Reimbursement	3210	1,265.11
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,530.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

24 Lake

Submit ID: 0486-99072632

0486 Swan Lake-Salmon Elem

13 Tuition Fund

Adopted Budget	0001	24,425.54

Budget Uses

Expenditure Budget	0002	24,425.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	24,425.54
District Mills	999	8.62
Total Estimated Revenues to Fund Adopted Budget	0004	24,425.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

Submit ID: 0486-99072632

0486 Swan Lake-Salmon Elem

14 Retirement Fund

Adopted Budget	0001	11,100.05

Budget Uses

Expenditure Budget	0002	11,100.05
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,455.73
Operating Reserve	0961	2,220.01
Unreserved Fund Balance Reappropriated	0970	3,235.72

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	7,864.33
Total Estimated Revenues to Fund Adopted Budget	0004	11,100.05
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

Submit ID: 0486-99072632

0486 Swan Lake-Salmon Elem

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

Submit ID: 0486-99072632

0486 Swan Lake-Salmon Elem

28 Technology Fund

Adopted Budget	0001	481.83

Budget Uses

Expenditure Budget	0002	481.83
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	397.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	397.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	84.04
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	481.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1.63

Budget Uses

Expenditure Budget	0002	1.63
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

Submit ID: 0486-99072632

0486 Swan Lake-Salmon Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

Submit ID: 0486-99072632

0486 Swan Lake-Salmon Elem

61 Building Reserve Fund

Adopted Budget		0001	40,885.53

Budget Uses

Expenditure Budget		0002	40,885.53
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	40,885.53
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	40,885.53
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	40,885.53

Budget Report
FY 2025

15 Flathead

0309 Swan River Elem

Submit ID: 0309-51132110

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 195	N/A	10,328,845

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Dee Johnson

(Signature) (Date)

Chairperson, School Trustees: Luke Adamson

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
15 Flathead
0309 Swan River Elem

Submit ID: 0309-51132110

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,358,079.18	131,093.82	10%	9.65%	0.00	1,068,021.92	290,057.26	28.08
10 Transportation	6,032.00	1,206.40	20%	20.00%	3,062.42	198.00	2,771.58	0.27
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	24,464.32		N/A		0.00	0.00	24,464.32	2.37
14 Retirement	207,372.30	41,474.46	20%	20.00%	21,485.38	185,886.92		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,406.51	0.00	N/A	0.00%	4,201.51	1,205.00	0.00	0.00
29 Flexibility	5,262.51	0.00	N/A	0.00%	5,262.51	0.00	0.00	0.00
61 Building Reserve	78,840.72	0.00	N/A	0.00%	42,060.72	14,180.00	22,600.00	2.19
Total of All Funds	1,685,457.54	173,774.68			76,072.54	1,269,491.84	339,893.16	32.91

50 Debt Service **Tax Jurisdiction**								
0309	88,906.26	0.00	20-9-438	0.00%	54,905.59	0.00	34,000.67	3.29

Budget Report
FY 2025

15 Flathead

Submit ID: 0309-51132110

0309 Swan River Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SWAN RIVER K-6	145 *
M1	SWAN RIVER 7-8	50 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	667,127.61
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	51,422.00
D.	At Risk Student	(I-D)	4,674.05
E.	Indian Education For All	(I-E)	4,802.85
F.	American Indian Achievement Gap	(I-F)	1,694.00
G.	Data For Achievement	(I-G)	4,598.10
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	29,542.38
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,846.84
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	12,862.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	198
B.	BASE Budget Limit	(II-B)	1,291,081.63
C.	Maximum Budget Limit	(II-C)	1,601,168.41
D.	Over-BASE Levy As Submitted on Budget	(II-D)	51,625.71
E.	Adopted Budget	(II-E)	1,342,707.34

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,306,453.47
H.	Maximum Budget Limit	(II-H)	1,628,578.10
I.	Highest Budget Without a Vote	(II-I)	1,358,079.18
J.	Highest Budget	(II-J)	1,628,578.10
K.	Highest Voted Amount	(II-K)	270,498.92
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,358,079.18

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		131,093.82
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		131,093.82

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,358,079.18
1.	BASE Budget Limit	(V-A1)	1,306,453.47	
2.	Over-BASE Budget	(V-A2)	51,625.71	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		667,127.61
1.	Direct State Aid Paid By State	(V-B1)	667,127.61	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		51,422.00
D.	At Risk Student	(V-D)		4,674.05
E.	Indian Education For All	(V-E)		4,802.85
F.	American Indian Achievement Gap	(V-F)		1,694.00
G.	Data For Achievement	(V-G)		4,598.10
H.	Special Education Allowable Cost Payment	(V-H)		29,542.38
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		7,305.97
1.	Actual Non-Levy Revenue	(V-J1)	7,305.97	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		535,286.51
1.	State - Guaranteed Tax Base Aid	(V-L1)	296,854.96	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	238,431.55	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,306,453.47

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		51,625.71
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		51,625.71

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.08
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		5.00
1.	District Property Tax Levy Mills	(V-U1)	5.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		28.08

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,358,079.18

Budget Uses

Expenditure Budget	0002	1,358,079.18
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	667,127.61
Quality Educator	3111	51,422.00
At Risk Student	3112	4,674.05
Indian Education For All	3113	4,802.85
American Indian Achievement Gap	3114	1,694.00
State Special Education Allowable Cost Payment to Districts	3115	29,542.38
Data For Achievement	3116	4,598.10
State - Guaranteed Tax Base Aid	3120	296,854.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,305.97
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	238,431.55		
Over-BASE Levy	1110(c)	51,625.71		
District Tax Levy			1110	290,057.26
Total Estimated Revenues to Fund Adopted Budget			0004	1,358,079.18
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	6,032.00

Budget Uses

Expenditure Budget	0002	6,032.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	98.00
Contingency	0006	100.00
Over-Schedule	0011	5,834.00
Fund Balance for Budget	TFS48	4,268.82
Operating Reserve	0961	1,206.40
Unreserved Fund Balance Reappropriated	0970	3,062.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	99.00
State - On-Schedule Transportation Reimbursement	3210	99.00
District Tax Levy	1110	2,771.58
District Mills	999	0.27
Total Estimated Revenues to Fund Adopted Budget	0004	6,032.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025
15 Flathead
0309 Swan River Elem

Submit ID: 0309-51132110

13 Tuition Fund

Adopted Budget	0001	24,464.32

Budget Uses

Expenditure Budget	0002	24,464.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	24,464.32
District Mills	999	2.37
Total Estimated Revenues to Fund Adopted Budget	0004	24,464.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	207,372.30

Budget Uses

Expenditure Budget	0002	207,372.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	62,959.84
Operating Reserve	0961	41,474.46
Unreserved Fund Balance Reappropriated	0970	21,485.38

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	185,886.92
Total Estimated Revenues to Fund Adopted Budget	0004	207,372.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,406.51

Budget Uses

Expenditure Budget	0002	5,406.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,201.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,201.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,205.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,406.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
15 Flathead
0309 Swan River Elem

Submit ID: 0309-51132110

29 Flexibility Fund

Adopted Budget	0001	5,262.51

Budget Uses

Expenditure Budget	0002	5,262.51
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,262.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,262.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,262.51
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

15 Flathead

0309 Swan River Elem

Submit ID: 0309-51132110

50 Debt Service Fund

0309

Taxable Value		10,328,845.00
Adopted Budget	0001	88,906.26

Budget Uses

Expenditure Budget	0002	88,906.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	54,905.59
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	54,905.59
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	34,000.67
Jurisdiction Mills	999	3.29
Total Estimated Revenues to Fund Adopted Budget	0004	88,906.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	09/28/2005	06/30/2025	1,191,000.00	0.00	85,000.00	3,506.26	400.00
Total Bond Requirements							88,906.26
Total Debt Service Requirements						0002	88,906.26

Budget Report
FY 2025
15 Flathead

Submit ID: 0309-51132110

0309 Swan River Elem

61 Building Reserve Fund

Adopted Budget		0001	78,840.72

Budget Uses

Expenditure Budget		0002	78,840.72
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	42,060.72
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	42,060.72
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	14,180.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	22,600.00	
District Tax Levy		1110	22,600.00
District Mills		999	2.19
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.19
Total Estimated Revenues to Fund Adopted Budget		0004	78,840.72

Budget Report
FY 2025

32 Missoula

0596 Swan Valley Elem

Submit ID: 0596-48899880

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 33	N/A	5,228,578

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Mincey

(Signature) (Date)

Chairperson, School Trustees: Kitty Logan

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

32 Missoula

Submit ID: 0596-48899880

0596 Swan Valley Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	441,770.32	44,685.57	10%	10.12%	2,667.84	228,626.08	210,476.40	40.26
10 Transportation	108,000.00	21,600.00	20%	20.00%	1,592.54	12,148.13	94,259.33	18.03
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	49,000.00	9,800.00	20%	20.00%	2,909.95	46,090.05		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	12,089.41	0.00	N/A	0.00%	1,773.12	316.29	10,000.00	1.91
29 Flexibility	3,666.90	0.00	N/A	0.00%	3,666.90	0.00	0.00	0.00
61 Building Reserve	98,670.49	0.00	N/A	0.00%	79,600.49	8,901.96	10,168.04	1.94
Total of All Funds	713,197.12	76,085.57			92,210.84	296,082.51	324,903.77	62.14

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

32 Missoula

Submit ID: 0596-48899880

0596 Swan Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	SWAN VALLEY K-6	28 *
M1	SWAN VALLEY 7-8	5 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	176,020.29
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	14,949.11
D.	At Risk Student	(I-D)	4,047.85
E.	Indian Education For All	(I-E)	812.79
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	778.14
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	4,764.90
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,588.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,062.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	37
B.	BASE Budget Limit	(II-B)	351,559.63
C.	Maximum Budget Limit	(II-C)	435,576.44
D.	Over-BASE Levy As Submitted on Budget	(II-D)	84,016.81
E.	Adopted Budget	(II-E)	435,576.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	342,919.15
H.	Maximum Budget Limit	(II-H)	423,899.02
I.	Highest Budget Without a Vote	(II-I)	431,726.74
J.	Highest Budget	(II-J)	441,770.32
K.	Highest Voted Amount	(II-K)	10,043.58
L.	Amount Approved on Ballot by Voters	(II-L)	10,043.58
M.	Adopted Budget	(II-M)	441,770.32

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		44,177.03
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		508.54
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	508.54	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,667.84
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	2,667.84	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		47,353.41

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		441,770.32
	1. BASE Budget Limit	(V-A1)	342,919.15	
	2. Over-BASE Budget	(V-A2)	98,851.17	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		176,020.29
	1. Direct State Aid Paid By State	(V-B1)	176,020.29	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		14,949.11
D.	At Risk Student	(V-D)		4,047.85
E.	Indian Education For All	(V-E)		812.79
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		778.14
H.	Special Education Allowable Cost Payment	(V-H)		4,764.90
I.	Remaining Fund Balance Available	(V-I)		2,667.84
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,579.30
	1. Actual Non-Levy Revenue	(V-J1)	4,579.30	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		134,298.93
	1. State - Guaranteed Tax Base Aid	(V-L1)	22,673.70	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	111,625.23	
M.	**Subtotal of BASE Budget Revenue	(V-M)		342,919.15

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		98,851.17
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		98,851.17

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.35
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		18.91
1.	District Property Tax Levy Mills	(V-U1)	18.91	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		40.26

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

32 Missoula

0596 Swan Valley Elem

Submit ID: 0596-48899880

01 General Fund

Adopted Budget	0001	441,770.32

Budget Uses

Expenditure Budget	0002	441,770.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,667.84
Direct State Aid	3110	176,020.29
Quality Educator	3111	14,949.11
At Risk Student	3112	4,047.85
Indian Education For All	3113	812.79
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	4,764.90
Data For Achievement	3116	778.14
State - Guaranteed Tax Base Aid	3120	22,673.70

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,579.30
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	111,625.23		
Over-BASE Levy	1110(c)	98,851.17		
District Tax Levy			1110	210,476.40
Total Estimated Revenues to Fund Adopted Budget			0004	441,770.32
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	108,000.00

Budget Uses

Expenditure Budget	0002	108,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	11,043.75
Contingency	0006	1,104.38
Over-Schedule	0011	95,851.87
Fund Balance for Budget	TFS48	23,192.54
Operating Reserve	0961	21,600.00
Unreserved Fund Balance Reappropriated	0970	1,592.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	6,074.06
State - On-Schedule Transportation Reimbursement	3210	6,074.07
District Tax Levy	1110	94,259.33
District Mills	999	18.03
Total Estimated Revenues to Fund Adopted Budget	0004	108,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0596 Swan Valley Elem

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14 Retirement Fund

Adopted Budget	0001	49,000.00

Budget Uses

Expenditure Budget	0002	49,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,709.95
Operating Reserve	0961	9,800.00
Unreserved Fund Balance Reappropriated	0970	2,909.95

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	46,090.05
Total Estimated Revenues to Fund Adopted Budget	0004	49,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

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28 Technology Fund

Adopted Budget	0001	12,089.41

Budget Uses

Expenditure Budget	0002	12,089.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,773.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,773.12
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	316.29
District Tax Levy	1110	10,000.00
District Mills	999	1.91
Total Estimated Revenues to Fund Adopted Budget	0004	12,089.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0596 Swan Valley Elem

Submit ID: 0596-48899880

29 Flexibility Fund

Adopted Budget	0001	3,666.90

Budget Uses

Expenditure Budget	0002	3,666.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,666.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,666.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,666.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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32 Missoula

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

Submit ID: 0596-48899880

0596 Swan Valley Elem

61 Building Reserve Fund

Adopted Budget		0001	98,670.49

Budget Uses

Expenditure Budget		0002	98,670.49
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	79,600.49
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	79,600.49
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	8,901.96
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	10,168.04	
District Tax Levy		1110	10,168.04
District Mills		999	1.94
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.94
Total Estimated Revenues to Fund Adopted Budget		0004	98,670.49

Budget Report
FY 2025

49 Sweet Grass

Submit ID: 0882-19586165

0882 Sweet Grass County H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	165	30,196,140

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Michelle Mills

(Signature) (Date)

Chairperson, School Trustees: Nathan Ruth

(Signature) (Date)

County Superintendent: Susan Metcalf

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

49 Sweet Grass

Submit ID: 0882-19586165

0882 Sweet Grass County H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,851,977.12	147,178.17	10%	7.95%	0.00	1,042,274.57	809,702.55	26.82
10 Transportation	360,000.00	72,000.00	20%	20.00%	95,063.31	121,166.10	143,770.59	4.76
11 Bus Depreciation Reserve	182,070.80	0.00	N/A	0.00%	126,954.20	0.00	55,116.60	1.83
13 Tuition	45,786.32		N/A		45,786.32	0.00	0.00	0.00
14 Retirement	300,000.00	60,000.00	20%	20.00%	89,735.53	210,264.47		
17 Adult Education	60,000.00	4,932.62	35%	8.22%	0.00	0.00	60,000.00	1.99
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	65,111.75	0.00	N/A	0.00%	63,772.76	1,338.99	0.00	0.00
29 Flexibility	31,358.68	0.00	N/A	0.00%	11,503.19	19,855.49	0.00	0.00
61 Building Reserve	156,625.79	0.00	N/A	0.00%	108,925.79	2,700.00	45,000.00	1.49
Total of All Funds	3,052,930.46	284,110.79			541,741.10	1,397,599.62	1,113,589.74	36.89

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

49 Sweet Grass **Submit ID: 0882-19586165**

0882 Sweet Grass County H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 SWEET GRASS CO HS 9-12 165 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	750,690.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	58,070.13
D.	At Risk Student	(I-D)	3,698.61
E.	Indian Education For All	(I-E)	4,063.95
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	3,890.70
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	25,095.14
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,364.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	14,036.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	169
B.	BASE Budget Limit	(II-B)	1,443,961.79
C.	Maximum Budget Limit	(II-C)	1,795,788.41
D.	Over-BASE Levy As Submitted on Budget	(II-D)	398,215.20
E.	Adopted Budget	(II-E)	1,842,176.99

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,451,719.99
H.	Maximum Budget Limit	(II-H)	1,807,675.19
I.	Highest Budget Without a Vote	(II-I)	1,851,977.12
J.	Highest Budget	(II-J)	1,851,977.12
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,851,977.12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		147,178.17
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		147,178.17

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,851,977.12
1.	BASE Budget Limit	(V-A1)	1,451,719.99	
2.	Over-BASE Budget	(V-A2)	400,257.13	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		750,690.46
1.	Direct State Aid Paid By State	(V-B1)	750,690.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		58,070.13
D.	At Risk Student	(V-D)		3,698.61
E.	Indian Education For All	(V-E)		4,063.95
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		3,890.70
H.	Special Education Allowable Cost Payment	(V-H)		25,095.14
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,437.42
1.	Actual Non-Levy Revenue	(V-J1)	6,437.42	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		599,773.58
1.	State - Guaranteed Tax Base Aid	(V-L1)	190,328.16	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	409,445.42	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,451,719.99

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		400,257.13
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		400,257.13

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.56
U.	Over-BASE Mills	(V-U)		13.26
	1. District Property Tax Levy Mills	(V-U1)	13.26	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		26.82

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

49 Sweet Grass

Submit ID: 0882-19586165

0882 Sweet Grass County H S

01 General Fund

Adopted Budget	0001	1,851,977.12

Budget Uses

Expenditure Budget	0002	1,851,977.12
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	750,690.46
Quality Educator	3111	58,070.13
At Risk Student	3112	3,698.61
Indian Education For All	3113	4,063.95
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	25,095.14
Data For Achievement	3116	3,890.70
State - Guaranteed Tax Base Aid	3120	190,328.16

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,287.42
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	150.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	409,445.42		
Over-BASE Levy	1110(c)	400,257.13		
District Tax Levy			1110	809,702.55
Total Estimated Revenues to Fund Adopted Budget			0004	1,851,977.12
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	360,000.00

Budget Uses

Expenditure Budget	0002	360,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	110,151.00
Contingency	0006	11,015.10
Over-Schedule	0011	238,833.90
Fund Balance for Budget	TFS48	167,063.31
Operating Reserve	0961	72,000.00
Unreserved Fund Balance Reappropriated	0970	95,063.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	60,583.05
State - On-Schedule Transportation Reimbursement	3210	60,583.05
District Tax Levy	1110	143,770.59
District Mills	999	4.76
Total Estimated Revenues to Fund Adopted Budget	0004	360,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

49 Sweet Grass **Submit ID: 0882-19586165**

0882 Sweet Grass County H S

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	182,070.80

Budget Uses

Expenditure Budget	0002	182,070.80
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	126,954.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	126,954.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	55,116.60
District Mills	999	1.83
Total Estimated Revenues to Fund Adopted Budget	0004	182,070.80

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 BLUEBIRD-805583	2024	151,250.00	0.00	30,250.00	0.00
2022 Ford Expedition Type E Bus	2023	57,609.00	5,000.00	11,521.80	0.00
2018 Collins T24 - Small Activity 24 passenger	2021	58,288.00	0.00	11,657.60	11,657.60
2021 Coach 3-SE102 Ultra Coachliner	2021	282,450.00	25,000.00	56,490.00	0.00
2021 Thomas Saf-T-Liner	2021	91,000.00	27,300.00	18,200.00	0.00
2020 Thomas	2019	84,000.00	0.00	16,800.00	16,800.00
18 FREIGHTLINER 6392	2018	144,825.00	113,895.00	28,965.00	10,000.00
2017 THOMAS SAFT-6371	2017	128,738.00	124,242.80	25,747.60	10,000.00
17 Thomas C2-3249	2016	92,370.00	121,896.00	18,474.00	6,659.00
15 Thomas 6940	2014	90,492.00	135,738.00	N/A	NA
13 Bluebird--98111	2013	131,000.00	196,500.00	N/A	NA
14 Thomas--3207	2013	120,644.00	180,966.00	N/A	NA
Total					55,116.60

13 Tuition Fund

Adopted Budget	0001	45,786.32

Budget Uses

Expenditure Budget	0002	45,786.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	45,786.32
Unreserved Fund Balance Reappropriated	0970	45,786.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	45,786.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

49 Sweet Grass

Submit ID: 0882-19586165

0882 Sweet Grass County H S

14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	149,735.53
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	89,735.53

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	210,264.47
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,932.62
Operating Reserve	0961	4,932.62
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	60,000.00
District Mills	999	1.99
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	65,111.75

Budget Uses

Expenditure Budget	0002	65,111.75
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	63,772.76
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	63,772.76
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,338.99
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	65,111.75
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	31,358.68

Budget Uses

Expenditure Budget	0002	31,358.68
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,503.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,503.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	19,855.49
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	31,358.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

49 Sweet Grass

Submit ID: 0882-19586165

0882 Sweet Grass County H S

61 Building Reserve Fund

Adopted Budget	0001	156,625.79

Budget Uses

Expenditure Budget	0002	156,625.79
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	108,925.79
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	108,925.79
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	2,700.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	30,000.00	
Building Reserve Permissive Levy	1110(b)	15,000.00	
District Tax Levy		1110	45,000.00
District Mills		999	1.49
Building Reserve Voted Mills		0134	0.99
Building Reserve Permissive Mills		0135	0.50
Total Estimated Revenues to Fund Adopted Budget		0004	156,625.79

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/02/2023	300,000.00	10	612	30,000.00	30,000.00	30,000.00
Total						30,000.00

Budget Report
FY 2025

09 Custer

0189 S Y Elem

Submit ID: 0189-24531883

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	8	N/A	3,263,902

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Theresa Zook

(Signature) (Date)

Chairperson, School Trustees: Michelle Dauenhauer

(Signature) (Date)

County Superintendent: Carla Begger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

09 Custer

0189 S Y Elem

Submit ID: 0189-24531883

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	94,765.30	10,000.00	10%	10.55%	5,222.48	59,120.04	30,422.78	9.32
10 Transportation	359.70	0.00	20%	0.00%	2.66	357.04	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	7,253.00	1,000.00	20%	13.79%	3,852.82	3,400.18		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	564.49	0.00	N/A	0.00%	477.08	87.41	0.00	0.00
29 Flexibility	7,368.11	0.00	N/A	0.00%	7,368.11	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	110,310.60	11,000.00			16,923.15	62,964.67	30,422.78	9.32

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

09 Custer

0189 S Y Elem

Submit ID: 0189-24531883

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 S Y K-8 8

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	48,907.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,673.00
D.	At Risk Student	(I-D)	1,227.60
E.	Indian Education For All	(I-E)	197.04
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	188.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,270.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	423.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	8
B.	BASE Budget Limit	(II-B)	91,971.50
C.	Maximum Budget Limit	(II-C)	114,079.94
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	91,971.50

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	94,765.30
H.	Maximum Budget Limit	(II-H)	117,664.48
I.	Highest Budget Without a Vote	(II-I)	94,765.30
J.	Highest Budget	(II-J)	117,664.48
K.	Highest Voted Amount	(II-K)	22,899.18
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	94,765.30

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		5,222.48
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	5,222.48	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		15,222.48

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		94,765.30
1.	BASE Budget Limit	(V-A1)	94,765.30	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		48,907.79
1.	Direct State Aid Paid By State	(V-B1)	48,907.79	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,673.00
D.	At Risk Student	(V-D)		1,227.60
E.	Indian Education For All	(V-E)		197.04
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		188.64
H.	Special Education Allowable Cost Payment	(V-H)		1,270.64
I.	Remaining Fund Balance Available	(V-I)		5,222.48
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,655.33
1.	Actual Non-Levy Revenue	(V-J1)	3,655.33	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		30,422.78
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	30,422.78	
M.	**Subtotal of BASE Budget Revenue	(V-M)		94,765.30

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		9.32
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		9.32

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

09 Custer

0189 S Y Elem

Submit ID: 0189-24531883

01 General Fund

Adopted Budget	0001	94,765.30

Budget Uses

Expenditure Budget	0002	94,765.30
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	5,222.48
Direct State Aid	3110	48,907.79
Quality Educator	3111	3,673.00
At Risk Student	3112	1,227.60
Indian Education For All	3113	197.04
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,270.64
Data For Achievement	3116	188.64
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,655.33
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	30,422.78		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	30,422.78
Total Estimated Revenues to Fund Adopted Budget			0004	94,765.30
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	359.70

Budget Uses

Expenditure Budget	0002	359.70
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	259.70
Contingency	0006	100.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	2.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2.66

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	177.19
State - On-Schedule Transportation Reimbursement	3210	179.85
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	359.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	7,253.00

Budget Uses

Expenditure Budget	0002	7,253.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,852.82
Operating Reserve	0961	1,000.00
Unreserved Fund Balance Reappropriated	0970	3,852.82

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	3,400.18
Total Estimated Revenues to Fund Adopted Budget	0004	7,253.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	564.49

Budget Uses

Expenditure Budget	0002	564.49
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	477.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	477.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	87.41
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	564.49
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	7,368.11

Budget Uses

Expenditure Budget	0002	7,368.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,368.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,368.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,368.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

09 Custer

0189 S Y Elem

Submit ID: 0189-24531883

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

09 Custer

0189 S Y Elem

Submit ID: 0189-24531883

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

32 Missoula

Submit ID: 0593-06577005

0593 Target Range Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 576	N/A	16,348,482

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jessica Pyette

(Signature) (Date)

Chairperson, School Trustees: David Wright

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

32 Missoula

Submit ID: 0593-06577005

0593 Target Range Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	4,544,132.03	497,539.21	10%	10.95%	0.00	3,275,732.17	1,268,399.86	77.57
10 Transportation	491,319.00	98,263.80	20%	20.00%	15,887.16	53,016.47	422,415.37	25.84
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	250,000.00		N/A		2,374.19	0.00	247,625.81	15.15
14 Retirement	867,448.00	173,489.60	20%	20.00%	122,260.83	745,187.17		
17 Adult Education	50,650.00	17,727.50	35%	35.00%	50,704.96	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	92,041.24	0.00	N/A	0.00%	68,673.87	3,367.37	20,000.00	1.22
29 Flexibility	18,844.82	0.00	N/A	0.00%	18,844.82	0.00	0.00	0.00
61 Building Reserve	696,979.32	0.00	N/A	0.00%	617,409.32	47,192.96	32,377.04	1.98
Total of All Funds	7,011,414.41	787,020.11			896,155.15	4,124,496.14	1,990,818.08	121.76

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

32 Missoula

Submit ID: 0593-06577005

0593 Target Range Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TARGET RANGE K-6	435 *
M1	TARGET RANGE 7-8	141 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,812,960.48
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	168,076.48
D.	At Risk Student	(I-D)	11,091.35
E.	Indian Education For All	(I-E)	14,186.88
F.	American Indian Achievement Gap	(I-F)	7,744.00
G.	Data For Achievement	(I-G)	13,582.08
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	136,805.62
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	46,511.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	587
B.	BASE Budget Limit	(II-B)	3,630,540.29
C.	Maximum Budget Limit	(II-C)	4,526,519.23
D.	Over-BASE Levy As Submitted on Budget	(II-D)	870,794.51
E.	Adopted Budget	(II-E)	4,501,334.80

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,650,880.66
H.	Maximum Budget Limit	(II-H)	4,544,132.03
I.	Highest Budget Without a Vote	(II-I)	4,521,675.17
J.	Highest Budget	(II-J)	4,544,132.03
K.	Highest Voted Amount	(II-K)	22,456.86
L.	Amount Approved on Ballot by Voters	(II-L)	22,457.00
M.	Adopted Budget	(II-M)	4,544,132.03

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		454,413.20
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		43,126.01
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	43,126.01	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		497,539.21

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		4,544,132.03
1.	BASE Budget Limit	(V-A1)	3,650,880.66	
2.	Over-BASE Budget	(V-A2)	893,251.37	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,812,960.48
1.	Direct State Aid Paid By State	(V-B1)	1,812,960.48	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		168,076.48
D.	At Risk Student	(V-D)		11,091.35
E.	Indian Education For All	(V-E)		14,186.88
F.	American Indian Achievement Gap	(V-F)		7,744.00
G.	Data For Achievement	(V-G)		13,582.08
H.	Special Education Allowable Cost Payment	(V-H)		136,805.62
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		44,788.05
1.	Actual Non-Levy Revenue	(V-J1)	44,788.05	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,441,645.72
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,066,497.23	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	375,148.49	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,650,880.66

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		893,251.37
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		893,251.37

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.93
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		54.64
1.	District Property Tax Levy Mills	(V-U1)	54.64	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		77.57

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

32 Missoula

0593 Target Range Elem

Submit ID: 0593-06577005

01 General Fund

Adopted Budget	0001	4,544,132.03

Budget Uses

Expenditure Budget	0002	4,544,132.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,812,960.48
Quality Educator	3111	168,076.48
At Risk Student	3112	11,091.35
Indian Education For All	3113	14,186.88
American Indian Achievement Gap	3114	7,744.00
State Special Education Allowable Cost Payment to Districts	3115	136,805.62
Data For Achievement	3116	13,582.08
State - Guaranteed Tax Base Aid	3120	1,066,497.23

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	44,788.05
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	375,148.49		
Over-BASE Levy	1110(c)	893,251.37		
District Tax Levy			1110	1,268,399.86
Total Estimated Revenues to Fund Adopted Budget			0004	4,544,132.03
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	491,319.00

Budget Uses

Expenditure Budget	0002	491,319.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	48,196.79
Contingency	0006	4,819.68
Over-Schedule	0011	438,302.53
Fund Balance for Budget	TFS48	114,150.96
Operating Reserve	0961	98,263.80
Unreserved Fund Balance Reappropriated	0970	15,887.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	26,508.23
State - On-Schedule Transportation Reimbursement	3210	26,508.24
District Tax Levy	1110	422,415.37
District Mills	999	25.84
Total Estimated Revenues to Fund Adopted Budget	0004	491,319.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

32 Missoula

Submit ID: 0593-06577005

0593 Target Range Elem

13 Tuition Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,374.19
Unreserved Fund Balance Reappropriated	0970	2,374.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	247,625.81
District Mills	999	15.15
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

Submit ID: 0593-06577005

0593 Target Range Elem

14 Retirement Fund

Adopted Budget	0001	867,448.00

Budget Uses

Expenditure Budget	0002	867,448.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	295,750.43
Operating Reserve	0961	173,489.60
Unreserved Fund Balance Reappropriated	0970	122,260.83

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	745,187.17
Total Estimated Revenues to Fund Adopted Budget	0004	867,448.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

Submit ID: 0593-06577005

0593 Target Range Elem

17 Adult Education Fund

Adopted Budget	0001	50,650.00

Budget Uses

Expenditure Budget	0002	50,650.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	68,432.46
Operating Reserve	0961	17,727.50
Unreserved Fund Balance Reappropriated	0970	50,704.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,650.00
Estimated Revenues Exceeding Adopted Budget	0004a	54.96

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

Submit ID: 0593-06577005

0593 Target Range Elem

28 Technology Fund

Adopted Budget	0001	92,041.24

Budget Uses

Expenditure Budget	0002	92,041.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	68,673.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	68,673.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,367.37
District Tax Levy	1110	20,000.00
District Mills	999	1.22
Total Estimated Revenues to Fund Adopted Budget	0004	92,041.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

Submit ID: 0593-06577005

0593 Target Range Elem

29 Flexibility Fund

Adopted Budget	0001	18,844.82

Budget Uses

Expenditure Budget	0002	18,844.82
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,844.82
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,844.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,844.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

Submit ID: 0593-06577005

0593 Target Range Elem

61 Building Reserve Fund

Adopted Budget		0001	696,979.32

Budget Uses

Expenditure Budget		0002	696,979.32
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	617,409.32
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	617,409.32
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	47,192.96
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	32,377.04	
District Tax Levy		1110	32,377.04
District Mills		999	1.98
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.98
Total Estimated Revenues to Fund Adopted Budget		0004	696,979.32

Budget Report
FY 2025

40 Prairie

Submit ID: 0726-45460343

0726 Terry K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	121	40	5,155,739

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jody Huber

(Signature) (Date)

Chairperson, School Trustees: Kathy Meidinger

(Signature) (Date)

County Superintendent: Cheryl Morrison

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

40 Prairie

0726 Terry K-12 Schools

Submit ID: 0726-45460343

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,802,852.87	181,027.20	10%	10.04%	32,710.83	1,236,970.40	533,171.64	103.41
10 Transportation	182,282.55	36,456.51	20%	20.00%	145,826.04	36,456.51	0.00	0.00
11 Bus Depreciation Reserve	240,926.14	0.00	N/A	0.00%	158,983.50	0.00	81,942.64	15.89
13 Tuition	17,146.32		N/A		559.40	0.00	16,586.92	3.22
14 Retirement	260,000.00	52,000.00	20%	20.00%	175,989.11	84,010.89		
17 Adult Education	19,151.48	0.00	35%	0.00%	12,838.44	0.00	6,313.04	1.22
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	21,336.53	0.00	N/A	0.00%	0.00	1,336.53	20,000.00	3.88
29 Flexibility	142,103.89	0.00	N/A	0.00%	142,103.89	0.00	0.00	0.00
61 Building Reserve	167,447.70	0.00	N/A	0.00%	120,507.70	31,147.41	15,792.59	3.06
Total of All Funds	2,853,247.48	269,483.71			789,518.91	1,389,921.74	673,806.83	130.68

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

40 Prairie

0726 Terry K-12 Schools

Submit ID: 0726-45460343

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TERRY K-6	92
M1	TERRY 7-8	29
H1	TERRY HS 9-12	40

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	745,000.06
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	58,768.00
D.	At Risk Student	(I-D)	5,149.66
E.	Indian Education For All	(I-E)	3,965.43
F.	American Indian Achievement Gap	(I-F)	4,840.00
G.	Data For Achievement	(I-G)	3,796.38
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	25,571.63
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,523.34
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	9,421.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,482.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	154
B.	BASE Budget Limit	(II-B)	1,358,273.89
C.	Maximum Budget Limit	(II-C)	1,684,081.87
D.	Over-BASE Levy As Submitted on Budget	(II-D)	336,373.65
E.	Adopted Budget	(II-E)	1,694,647.54

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,449,062.53
H.	Maximum Budget Limit	(II-H)	1,802,852.87
I.	Highest Budget Without a Vote	(II-I)	1,802,852.87
J.	Highest Budget	(II-J)	1,802,852.87
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,802,852.87

Budget Report
FY 2025

40 Prairie

Submit ID: 0726-45460343

0726 Terry K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		180,285.29
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		741.91
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	741.91	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		32,710.83
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	32,710.83	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		213,738.03

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	19,218.43	6,353.20	25,571.63
B.	Special Education RSBG to Coop	6,405.74	2,117.60	8,523.34
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	10,249.67	3,388.32	13,637.99

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	813,378.80	322,610.00	1,135,988.80
		990,269.80	676,397.00	1,666,666.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	349,565.24	238,768.14	588,333.38
H.	Special Education in BASE@40%	10,249.67	3,388.32	13,637.99
I.	Subsidized BASE Amount	359,814.91	242,156.46	601,971.37
J.	Subsidized BASE Ratio	60%	40%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,802,852.87
1.	BASE Budget Limit	(V-A1)	1,449,062.53	
2.	Over-BASE Budget	(V-A2)	353,790.34	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		745,000.06
1.	Direct State Aid Paid By State	(V-B1)	745,000.06	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		58,768.00
D.	At Risk Student	(V-D)		5,149.66
E.	Indian Education For All	(V-E)		3,965.43
F.	American Indian Achievement Gap	(V-F)		4,840.00
G.	Data For Achievement	(V-G)		3,796.38

H.	Special Education Allowable Cost Payment	(V-H)		25,571.63
I.	Remaining Fund Balance Available	(V-I)		32,710.83
J.	Non-Levy Revenue and Funding Sources	(V-J)		35,680.02
1.	Actual Non-Levy Revenue	(V-J1)	35,680.02	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		533,580.52
1.	State - Guaranteed Tax Base Aid	(V-L1)	354,199.22	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	179,381.30	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,449,062.53

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		353,790.34
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		353,790.34

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.96
T.	BASE Mills - High School	(V-T)		12.83
U.	Over-BASE Mills	(V-U)		68.62
1.	District Property Tax Levy Mills	(V-U1)	68.62	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		103.41

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

40 Prairie

0726 Terry K-12 Schools

Submit ID: 0726-45460343

01 General Fund

Adopted Budget	0001	1,802,852.87

Budget Uses

Expenditure Budget	0002	1,802,852.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	32,710.83
Direct State Aid	3110	745,000.06
Quality Educator	3111	58,768.00
At Risk Student	3112	5,149.66
Indian Education For All	3113	3,965.43
American Indian Achievement Gap	3114	4,840.00
State Special Education Allowable Cost Payment to Districts	3115	25,571.63
Data For Achievement	3116	3,796.38
State - Guaranteed Tax Base Aid	3120	354,199.22

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	25,448.70
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	430.88
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	9,800.44
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	179,381.30		
Over-BASE Levy	1110(c)	353,790.34		
District Tax Levy			1110	533,171.64
Total Estimated Revenues to Fund Adopted Budget			0004	1,802,852.87
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	182,282.55

Budget Uses

Expenditure Budget	0002	182,282.55
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	48,148.20
Contingency	0006	4,814.82
Over-Schedule	0011	129,319.53
Fund Balance for Budget	TFS48	182,282.55
Operating Reserve	0961	36,456.51
Unreserved Fund Balance Reappropriated	0970	145,826.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,975.00
State - On-Schedule Transportation Reimbursement	3210	26,481.51
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	182,282.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	240,926.14

Budget Uses

Expenditure Budget	0002	240,926.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	158,983.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	158,983.50
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	81,942.64
District Mills	999	15.89
Total Estimated Revenues to Fund Adopted Budget	0004	240,926.14

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2015 BlueBird	2024	22,200.00	0.00	4,440.00	4,440.00
2019 Thomas Built	2024	68,500.00	0.00	13,700.00	13,700.00
2020 Ford Expedition Max	2023	49,760.00	0.00	9,952.00	9,952.00
2021 Ford Expedition Max XLT	2023	52,299.00	0.00	10,459.80	10,459.80
2015 Thomas C2 Bus	2018	70,000.00	42,000.00	14,000.00	14,000.00
2014 INTERNATIONAL	2014	95,454.20	95,454.20	19,090.84	19,090.84
2008 CHEVY MICROBIRD	2008	51,500.00	61,800.00	10,300.00	10,300.00
2005 INTERNATIONAL	2005	55,800.00	83,700.00	N/A	NA
Total					81,942.64

13 Tuition Fund

Adopted Budget	0001	17,146.32

Budget Uses

Expenditure Budget	0002	17,146.32
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	559.40
Unreserved Fund Balance Reappropriated	0970	559.40

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	16,586.92
District Mills	999	3.22
Total Estimated Revenues to Fund Adopted Budget	0004	17,146.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	260,000.00

Budget Uses

Expenditure Budget	0002	260,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	227,989.11
Operating Reserve	0961	52,000.00
Unreserved Fund Balance Reappropriated	0970	175,989.11

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	84,010.89
Total Estimated Revenues to Fund Adopted Budget	0004	260,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	19,151.48

Budget Uses

Expenditure Budget	0002	19,151.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,838.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,838.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,313.04
District Mills	999	1.22
Total Estimated Revenues to Fund Adopted Budget	0004	19,151.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	21,336.53

Budget Uses

Expenditure Budget	0002	21,336.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,336.53
District Tax Levy	1110	20,000.00
District Mills	999	3.88
Total Estimated Revenues to Fund Adopted Budget	0004	21,336.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	142,103.89

Budget Uses

Expenditure Budget	0002	142,103.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	142,103.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	142,103.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	142,103.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget		0001	167,447.70

Budget Uses

Expenditure Budget		0002	167,447.70
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	120,507.70
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	120,507.70
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	31,147.41
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	15,792.59	
District Tax Levy		1110	15,792.59
District Mills		999	3.06
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.06
Total Estimated Revenues to Fund Adopted Budget		0004	167,447.70

Budget Report
FY 2025

45 Sanders

Submit ID: 0804-15078961

0804 Thompson Falls Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	325	N/A	19,120,139

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Milner

(Signature) (Date)

Chairperson, School Trustees: Sandra Muster

(Signature) (Date)

County Superintendent: Lisa Wadsworth

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

45 Sanders

Submit ID: 0804-15078961

0804 Thompson Falls Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,564,176.44	257,836.09	10%	10.06%	7,255.27	1,721,525.59	835,395.58	43.69
10 Transportation	650,000.00	101,823.63	20%	15.67%	0.00	121,391.85	528,608.15	27.65
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	299,963.64		N/A		279.98	0.00	299,683.66	15.67
14 Retirement	450,000.00	90,000.00	20%	20.00%	98,365.51	351,634.49		
17 Adult Education	15,000.00	5,250.00	35%	35.00%	12,509.76	0.00	2,490.24	0.13
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	53,668.56	0.00	N/A	0.00%	1,680.86	1,987.70	50,000.00	2.62
29 Flexibility	24.77	0.00	N/A	0.00%	24.77	0.00	0.00	0.00
61 Building Reserve	203,935.80	0.00	N/A	0.00%	152,305.80	11,138.47	40,491.53	2.12
Total of All Funds	4,236,769.21	454,909.72			272,421.95	2,207,678.10	1,756,669.16	91.88

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

45 Sanders

Submit ID: 0804-15078961

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	THOMPSON FALLS K-6	254
M1	THOMPSON FALLS 7-8	71

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,048,002.81
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	98,803.70
D.	At Risk Student	(I-D)	16,766.58
E.	Indian Education For All	(I-E)	8,004.75
F.	American Indian Achievement Gap	(I-F)	2,420.00
G.	Data For Achievement	(I-G)	7,663.50
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	99,211.04
I.	State Special Education Related-Services Payment To Coop	(I-I)	17,205.50
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	18,499.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	333
B.	BASE Budget Limit	(II-B)	2,137,926.43
C.	Maximum Budget Limit	(II-C)	2,671,532.30
D.	Over-BASE Levy As Submitted on Budget	(II-D)	409,120.01
E.	Adopted Budget	(II-E)	2,547,046.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,155,056.43
H.	Maximum Budget Limit	(II-H)	2,664,707.28
I.	Highest Budget Without a Vote	(II-I)	2,564,176.44
J.	Highest Budget	(II-J)	2,664,707.28
K.	Highest Voted Amount	(II-K)	100,530.84
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,564,176.44

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		256,417.64
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,418.45
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,418.45	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,255.27
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,255.27	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		265,091.36

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,564,176.44
1.	BASE Budget Limit	(V-A1)	2,155,056.43	
2.	Over-BASE Budget	(V-A2)	409,120.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,048,002.81
1.	Direct State Aid Paid By State	(V-B1)	1,048,002.81	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		98,803.70
D.	At Risk Student	(V-D)		16,766.58
E.	Indian Education For All	(V-E)		8,004.75
F.	American Indian Achievement Gap	(V-F)		2,420.00
G.	Data For Achievement	(V-G)		7,663.50
H.	Special Education Allowable Cost Payment	(V-H)		99,211.04
I.	Remaining Fund Balance Available	(V-I)		7,255.27
J.	Non-Levy Revenue and Funding Sources	(V-J)		28,310.50
1.	Actual Non-Levy Revenue	(V-J1)	28,310.50	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		838,618.28
1.	State - Guaranteed Tax Base Aid	(V-L1)	412,342.71	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	426,275.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,155,056.43

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		409,120.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		409,120.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.29
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		21.40
1.	District Property Tax Levy Mills	(V-U1)	21.40	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		43.69

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

45 Sanders

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01 General Fund

Adopted Budget	0001	2,564,176.44

Budget Uses

Expenditure Budget	0002	2,564,176.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,255.27
Direct State Aid	3110	1,048,002.81
Quality Educator	3111	98,803.70
At Risk Student	3112	16,766.58
Indian Education For All	3113	8,004.75
American Indian Achievement Gap	3114	2,420.00
State Special Education Allowable Cost Payment to Districts	3115	99,211.04
Data For Achievement	3116	7,663.50
State - Guaranteed Tax Base Aid	3120	412,342.71

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	28,310.50
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	426,275.57		
Over-BASE Levy	1110(c)	409,120.01		
District Tax Levy			1110	835,395.58
Total Estimated Revenues to Fund Adopted Budget			0004	2,564,176.44
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	650,000.00

Budget Uses

Expenditure Budget	0002	650,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	110,356.23
Contingency	0006	11,035.62
Over-Schedule	0011	528,608.15
Fund Balance for Budget	TFS48	101,823.63
Operating Reserve	0961	101,823.63
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	60,695.92
State - On-Schedule Transportation Reimbursement	3210	60,695.93
District Tax Levy	1110	528,608.15
District Mills	999	27.65
Total Estimated Revenues to Fund Adopted Budget	0004	650,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	299,963.64

Budget Uses

Expenditure Budget	0002	299,963.64
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	279.98
Unreserved Fund Balance Reappropriated	0970	279.98

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	299,683.66
District Mills	999	15.67
Total Estimated Revenues to Fund Adopted Budget	0004	299,963.64
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	450,000.00

Budget Uses

Expenditure Budget	0002	450,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	188,365.51
Operating Reserve	0961	90,000.00
Unreserved Fund Balance Reappropriated	0970	98,365.51

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	351,634.49
Total Estimated Revenues to Fund Adopted Budget	0004	450,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,759.76
Operating Reserve	0961	5,250.00
Unreserved Fund Balance Reappropriated	0970	12,509.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,490.24
District Mills	999	0.13
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	53,668.56

Budget Uses

Expenditure Budget	0002	53,668.56
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,680.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,680.86
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,987.70
District Tax Levy	1110	50,000.00
District Mills	999	2.62
Total Estimated Revenues to Fund Adopted Budget	0004	53,668.56
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	24.77

Budget Uses

Expenditure Budget	0002	24.77
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	24.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	24.77

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	24.77
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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61 Building Reserve Fund

Adopted Budget		0001	203,935.80

Budget Uses

Expenditure Budget		0002	203,935.80
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	152,305.80
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	152,305.80
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	11,138.47
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	40,491.53	
District Tax Levy		1110	40,491.53
District Mills		999	2.12
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.12
Total Estimated Revenues to Fund Adopted Budget		0004	203,935.80

Budget Report
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0805 Thompson Falls H S

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	205	19,521,913

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Stacy Milner

(Signature) (Date)

Chairperson, School Trustees: Sandra Muster

(Signature) (Date)

County Superintendent: Lisa Wadsworth

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
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Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,107,796.37	211,393.28	10%	10.03%	0.00	1,503,215.64	604,580.73	30.96
10 Transportation	420,000.00	84,000.00	20%	20.00%	0.00	85,809.83	334,190.17	17.12
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	150,202.76		N/A		7,061.54	0.00	143,141.22	7.33
14 Retirement	300,000.00	60,000.00	20%	20.00%	75,763.16	224,236.84		
17 Adult Education	15,000.00	5,250.00	35%	35.00%	5,683.25	0.00	9,316.75	0.48
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	54,339.32	0.00	N/A	0.00%	2,727.40	1,611.92	50,000.00	2.56
29 Flexibility	12.83	0.00	N/A	0.00%	12.83	0.00	0.00	0.00
61 Building Reserve	180,366.60	0.00	N/A	0.00%	142,376.60	18,055.40	19,934.60	1.02
Total of All Funds	3,227,717.88	360,643.28			233,624.78	1,832,929.63	1,161,163.47	59.47

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

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Submit ID: 0805-73555427

0805 Thompson Falls H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 THOMPSON FALLS HS 9-12 205 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	893,422.03
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	57,298.80
D.	At Risk Student	(I-D)	10,921.27
E.	Indian Education For All	(I-E)	5,049.15
F.	American Indian Achievement Gap	(I-F)	1,694.00
G.	Data For Achievement	(I-G)	4,833.90
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	46,290.40
I.	State Special Education Related-Services Payment To Coop	(I-I)	10,164.48
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	37,020.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	209
B.	BASE Budget Limit	(II-B)	1,721,966.98
C.	Maximum Budget Limit	(II-C)	2,135,303.72
D.	Over-BASE Levy As Submitted on Budget	(II-D)	360,161.30
E.	Adopted Budget	(II-E)	2,082,128.28

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,747,635.07
H.	Maximum Budget Limit	(II-H)	2,167,135.68
I.	Highest Budget Without a Vote	(II-I)	2,107,796.37
J.	Highest Budget	(II-J)	2,167,135.68
K.	Highest Voted Amount	(II-K)	59,339.31
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,107,796.37

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		210,779.64
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		613.64
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	613.64	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		211,393.28

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,107,796.37
1.	BASE Budget Limit	(V-A1)	1,747,635.07	
2.	Over-BASE Budget	(V-A2)	360,161.30	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		893,422.03
1.	Direct State Aid Paid By State	(V-B1)	893,422.03	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		57,298.80
D.	At Risk Student	(V-D)		10,921.27
E.	Indian Education For All	(V-E)		5,049.15
F.	American Indian Achievement Gap	(V-F)		1,694.00
G.	Data For Achievement	(V-G)		4,833.90
H.	Special Education Allowable Cost Payment	(V-H)		46,290.40
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		20,585.89
1.	Actual Non-Levy Revenue	(V-J1)	20,585.89	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		707,539.63
1.	State - Guaranteed Tax Base Aid	(V-L1)	463,120.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	244,419.43	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,747,635.07

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		360,161.30
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		360,161.30

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.51
U.	Over-BASE Mills	(V-U)		18.45
1.	District Property Tax Levy Mills	(V-U1)	18.45	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		30.96

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

45 Sanders

Submit ID: 0805-73555427

0805 Thompson Falls H S

01 General Fund

Adopted Budget	0001	2,107,796.37

Budget Uses

Expenditure Budget	0002	2,107,796.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	893,422.03
Quality Educator	3111	57,298.80
At Risk Student	3112	10,921.27
Indian Education For All	3113	5,049.15
American Indian Achievement Gap	3114	1,694.00
State Special Education Allowable Cost Payment to Districts	3115	46,290.40
Data For Achievement	3116	4,833.90
State - Guaranteed Tax Base Aid	3120	463,120.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	20,585.89
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	244,419.43		
Over-BASE Levy	1110(c)	360,161.30		
District Tax Levy			1110	604,580.73
Total Estimated Revenues to Fund Adopted Budget			0004	2,107,796.37
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	420,000.00

Budget Uses

Expenditure Budget	0002	420,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	78,008.94
Contingency	0006	7,800.89
Over-Schedule	0011	334,190.17
Fund Balance for Budget	TFS48	84,000.00
Operating Reserve	0961	84,000.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	42,904.91
State - On-Schedule Transportation Reimbursement	3210	42,904.92
District Tax Levy	1110	334,190.17
District Mills	999	17.12
Total Estimated Revenues to Fund Adopted Budget	0004	420,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

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13 Tuition Fund

Adopted Budget	0001	150,202.76

Budget Uses

Expenditure Budget	0002	150,202.76
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,061.54
Unreserved Fund Balance Reappropriated	0970	7,061.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	143,141.22
District Mills	999	7.33
Total Estimated Revenues to Fund Adopted Budget	0004	150,202.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

45 Sanders

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14 Retirement Fund

Adopted Budget	0001	300,000.00

Budget Uses

Expenditure Budget	0002	300,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	135,763.16
Operating Reserve	0961	60,000.00
Unreserved Fund Balance Reappropriated	0970	75,763.16

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	224,236.84
Total Estimated Revenues to Fund Adopted Budget	0004	300,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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17 Adult Education Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,933.25
Operating Reserve	0961	5,250.00
Unreserved Fund Balance Reappropriated	0970	5,683.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	9,316.75
District Mills	999	0.48
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	54,339.32

Budget Uses

Expenditure Budget	0002	54,339.32
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,727.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,727.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,611.92
District Tax Levy	1110	50,000.00
District Mills	999	2.56
Total Estimated Revenues to Fund Adopted Budget	0004	54,339.32
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	12.83

Budget Uses

Expenditure Budget	0002	12.83
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12.83
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12.83
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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0805 Thompson Falls H S

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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0805 Thompson Falls H S

61 Building Reserve Fund

Adopted Budget		0001	180,366.60

Budget Uses

Expenditure Budget		0002	180,366.60
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	142,376.60
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	142,376.60
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	18,055.40
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	19,934.60	
District Tax Levy		1110	19,934.60
District Mills		999	1.02
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.02
Total Estimated Revenues to Fund Adopted Budget		0004	180,366.60

Budget Report
FY 2025

16 Gallatin

Submit ID: 0360-54800308

0360 Three Forks Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	560	N/A	20,548,537

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 16 Gallatin	403	N/A	13,951,526
Non-located - 04 Broadwater	146	N/A	6,104,629
Non-located - 22 Jefferson	11	N/A	492,382

The final budget is approved as set forth in this document.

Certification

District Clerk: Alisa Meeks

(Signature) (Date)

Chairperson, School Trustees: Emily Kennedy

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
16 Gallatin
0360 Three Forks Elem

Submit ID: 0360-54800308

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,830,275.00	343,330.95	10%	8.96%	0.00	3,032,883.53	797,391.47	38.80
10 Transportation	159,721.92	322.60	20%	0.20%	0.00	65,966.08	93,755.84	4.56
11 Bus Depreciation Reserve	246,488.41	0.00	N/A	0.00%	126,470.85	0.00	120,017.56	5.84
13 Tuition	203,587.48		N/A		73,230.92	0.00	130,356.56	6.34
14 Retirement	620,000.00	81,412.85	20%	13.13%	0.00	620,000.00		
17 Adult Education	14,241.50	0.00	35%	0.00%	14,241.50	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	79,173.54	0.00	N/A	0.00%	50,914.96	3,258.58	25,000.00	1.22
29 Flexibility	37,375.12	0.00	N/A	0.00%	37,375.12	0.00	0.00	0.00
61 Building Reserve	167,817.32	0.00	N/A	0.00%	93,637.32	31,408.58	42,771.42	2.08
Total of All Funds	5,358,680.29	425,066.40			395,870.67	3,753,516.77	1,209,292.85	58.84

50 Debt Service Tax Jurisdiction								
16	593,927.95	74,974.54	20-9-438	12.62%	0.00	0.00	593,927.95	28.90

Budget Report
FY 2025

16 Gallatin

Submit ID: 0360-54800308

0360 Three Forks Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	THREE FORKS K-6	439
M1	THREE FORKS 7-8	121

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,752,474.14
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	191,363.30
D.	At Risk Student	(I-D)	10,184.29
E.	Indian Education For All	(I-E)	13,792.80
F.	American Indian Achievement Gap	(I-F)	1,936.00
G.	Data For Achievement	(I-G)	13,204.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	118,591.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	37,768.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	538
B.	BASE Budget Limit	(II-B)	3,292,141.53
C.	Maximum Budget Limit	(II-C)	4,068,507.77
D.	Over-BASE Levy As Submitted on Budget	(II-D)	297,347.09
E.	Adopted Budget	(II-E)	3,589,488.62

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,532,927.91
H.	Maximum Budget Limit	(II-H)	4,358,539.59
I.	Highest Budget Without a Vote	(II-I)	3,830,275.00
J.	Highest Budget	(II-J)	4,358,539.59
K.	Highest Voted Amount	(II-K)	528,264.59
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,830,275.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		343,330.95
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		343,330.95

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,830,275.00
1.	BASE Budget Limit	(V-A1)	3,532,927.91	
2.	Over-BASE Budget	(V-A2)	297,347.09	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,752,474.14
1.	Direct State Aid Paid By State	(V-B1)	1,752,474.14	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		191,363.30
D.	At Risk Student	(V-D)		10,184.29
E.	Indian Education For All	(V-E)		13,792.80
F.	American Indian Achievement Gap	(V-F)		1,936.00
G.	Data For Achievement	(V-G)		13,204.80
H.	Special Education Allowable Cost Payment	(V-H)		118,591.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		12,441.56
1.	Actual Non-Levy Revenue	(V-J1)	12,441.56	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,418,939.82
1.	State - Guaranteed Tax Base Aid	(V-L1)	918,895.44	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	500,044.38	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,532,927.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		297,347.09
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		297,347.09

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.33
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		14.47
1.	District Property Tax Levy Mills	(V-U1)	14.47	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		38.80

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

16 Gallatin

0360 Three Forks Elem

Submit ID: 0360-54800308

01 General Fund

Adopted Budget	0001	3,830,275.00

Budget Uses

Expenditure Budget	0002	3,830,275.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,752,474.14
Quality Educator	3111	191,363.30
At Risk Student	3112	10,184.29
Indian Education For All	3113	13,792.80
American Indian Achievement Gap	3114	1,936.00
State Special Education Allowable Cost Payment to Districts	3115	118,591.20
Data For Achievement	3116	13,204.80
State - Guaranteed Tax Base Aid	3120	918,895.44

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	12,441.56
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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Submit ID: 0360-54800308

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	500,044.38		
Over-BASE Levy	1110(c)	297,347.09		
District Tax Levy			1110	797,391.47
Total Estimated Revenues to Fund Adopted Budget			0004	3,830,275.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	159,721.92

Budget Uses

Expenditure Budget	0002	159,721.92
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	59,969.16
Contingency	0006	5,996.92
Over-Schedule	0011	93,755.84
Fund Balance for Budget	TFS48	322.60
Operating Reserve	0961	322.60
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	32,983.04
State - On-Schedule Transportation Reimbursement	3210	32,983.04
District Tax Levy	1110	93,755.84
District Mills	999	4.56
Total Estimated Revenues to Fund Adopted Budget	0004	159,721.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	246,488.41

Budget Uses

Expenditure Budget	0002	246,488.41
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	126,470.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	126,470.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	120,017.56
District Mills	999	5.84
Total Estimated Revenues to Fund Adopted Budget	0004	246,488.41

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Integrated CE Route Bus, 81 passenger, Diesel	2024	87,322.76	0.00	17,464.55	17,464.55
2023 International 81 passenger Route Bus	2023	72,785.39	14,557.08	14,557.08	14,557.08
2020 ULTRA-COACHLINER ACTIVITY BUS	2022	190,264.59	76,105.84	38,052.92	38,052.92
Kajeet 1200M Modem for IBR1700/COR Dock (6 at $599 each)	2022	3,594.00	718.80	718.80	718.80
Kajeet SmartBus Hard Install Kits for buses (6 at $495 each)	2022	2,970.00	594.00	594.00	594.00
Kajeet SmartBus Portable Kit for van	2022	159.97	31.99	31.99	31.99
2022 INTL 72 PASS ROUTE BUS	2021	64,685.78	38,811.48	12,937.16	12,937.16
2020 IC CE SCHOOL BUS	2020	57,705.30	46,164.24	11,541.06	11,541.06
2019 BLUEBIRD ACTIVITY BUS	2018	120,600.00	120,600.00	24,120.00	24,120.00
2005 Bluebird Activity Bus	2011	46,900.00	70,350.00	N/A	NA
2001 BLUEBIRD ACTIVITY BUS	2010	50,250.00	75,375.00	N/A	NA
Total					120,017.56

Budget Report
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16 Gallatin

0360 Three Forks Elem

Submit ID: 0360-54800308

13 Tuition Fund

Adopted Budget	0001	203,587.48

Budget Uses

Expenditure Budget	0002	203,587.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	73,230.92
Unreserved Fund Balance Reappropriated	0970	73,230.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	130,356.56
District Mills	999	6.34
Total Estimated Revenues to Fund Adopted Budget	0004	203,587.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

16 Gallatin

0360 Three Forks Elem

Submit ID: 0360-54800308

14 Retirement Fund

Adopted Budget	0001	620,000.00

Budget Uses

Expenditure Budget	0002	620,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	81,412.85
Operating Reserve	0961	81,412.85
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	620,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	620,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	14,241.50

Budget Uses

Expenditure Budget	0002	14,241.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,241.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,241.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,241.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	79,173.54

Budget Uses

Expenditure Budget	0002	79,173.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	50,914.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	50,914.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,258.58
District Tax Levy	1110	25,000.00
District Mills	999	1.22
Total Estimated Revenues to Fund Adopted Budget	0004	79,173.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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29 Flexibility Fund

Adopted Budget	0001	37,375.12

Budget Uses

Expenditure Budget	0002	37,375.12
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37,375.12
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	37,375.12

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	37,375.12
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0360-54800308

0360 Three Forks Elem

50 Debt Service Fund

16

Taxable Value		20,548,537.00
Adopted Budget	0001	593,927.95

Budget Uses

Expenditure Budget	0002	593,927.95
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	74,974.54
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	74,974.54
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	593,927.95
Jurisdiction Mills	999	28.90
Total Estimated Revenues to Fund Adopted Budget	0004	593,927.95
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	08/04/2020	06/30/2045	9,105,000.00	7,875,000.00	200,000.00	228,600.00	1,000.00
Elementary Bond	06/24/2022	06/15/2029	895,000.00	646,972.02	124,939.91	39,198.15	0.00
Total Bond Requirements							593,738.06

SIDs

Issue Type	Amount
Elementary	189.89
Total SID Requirements	189.89

Total Debt Service Requirements	0002	593,927.95

Budget Report
FY 2025

16 Gallatin

Submit ID: 0360-54800308

0360 Three Forks Elem

61 Building Reserve Fund

Adopted Budget		0001	167,817.32

Budget Uses

Expenditure Budget		0002	167,817.32
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	93,637.32
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	93,637.32
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	31,408.58
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	42,771.42	
District Tax Levy		1110	42,771.42
District Mills		999	2.08
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.08
Total Estimated Revenues to Fund Adopted Budget		0004	167,817.32

Budget Report
FY 2025

16 Gallatin

0361 Three Forks H S

Submit ID: 0361-27452531

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	270	20,210,021

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 16 Gallatin	N/A	210	14,105,392
Non-located - 04 Broadwater	N/A	60	6,104,629

The final budget is approved as set forth in this document.

Certification

District Clerk: Alisa Meeks

(Signature) (Date)

Chairperson, School Trustees: Emily Kennedy

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

16 Gallatin

0361 Three Forks H S

Submit ID: 0361-27452531

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,380,549.53	227,058.37	10%	9.54%	0.00	1,938,428.71	442,120.82	21.87
10 Transportation	81,757.48	6,538.38	20%	8.00%	0.00	20,322.32	61,435.16	3.04
11 Bus Depreciation Reserve	136,483.55	0.00	N/A	0.00%	77,344.41	0.00	59,139.14	2.93
13 Tuition	94,842.92		N/A		1,599.88	0.00	93,243.04	4.61
14 Retirement	327,000.00	65,400.00	20%	20.00%	32,411.94	294,588.06		
17 Adult Education	46,659.42	0.00	35%	0.00%	46,659.42	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	10,553.84	0.00	N/A	0.00%	8,539.72	2,014.12	0.00	0.00
29 Flexibility	18,341.96	0.00	N/A	0.00%	18,341.96	0.00	0.00	0.00
61 Building Reserve	54,807.68	0.00	N/A	0.00%	8,457.68	25,224.45	21,125.55	1.05
Total of All Funds	3,150,996.38	298,996.75			193,355.01	2,280,577.66	677,063.71	33.50

50 Debt Service Tax Jurisdiction								
16	899,039.89	130,268.50	20-9-438	14.49%	0.00	0.00	899,039.89	44.48

Budget Report
FY 2025

16 Gallatin

0361 Three Forks H S

Submit ID: 0361-27452531

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 THREE FORKS HS 9-12 270 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,124,598.14
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	75,443.42
D.	At Risk Student	(I-D)	3,756.48
E.	Indian Education For All	(I-E)	6,650.10
F.	American Indian Achievement Gap	(I-F)	1,694.00
G.	Data For Achievement	(I-G)	6,366.60
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	55,060.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	52,880.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	285
B.	BASE Budget Limit	(II-B)	2,204,746.87
C.	Maximum Budget Limit	(II-C)	2,751,435.78
D.	Over-BASE Levy As Submitted on Budget	(II-D)	196,851.05
E.	Adopted Budget	(II-E)	2,401,597.92

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,183,698.48
H.	Maximum Budget Limit	(II-H)	2,719,910.50
I.	Highest Budget Without a Vote	(II-I)	2,380,549.53
J.	Highest Budget	(II-J)	2,719,910.50
K.	Highest Voted Amount	(II-K)	339,360.97
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,380,549.53

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		227,058.37
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		227,058.37

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,380,549.53
1.	BASE Budget Limit	(V-A1)	2,183,698.48	
2.	Over-BASE Budget	(V-A2)	196,851.05	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,124,598.14
1.	Direct State Aid Paid By State	(V-B1)	1,124,598.14	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		75,443.42
D.	At Risk Student	(V-D)		3,756.48
E.	Indian Education For All	(V-E)		6,650.10
F.	American Indian Achievement Gap	(V-F)		1,694.00
G.	Data For Achievement	(V-G)		6,366.60
H.	Special Education Allowable Cost Payment	(V-H)		55,060.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		23,425.37
1.	Actual Non-Levy Revenue	(V-J1)	23,425.37	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		886,704.17
1.	State - Guaranteed Tax Base Aid	(V-L1)	641,434.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	245,269.77	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,183,698.48

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		196,851.05
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		196,851.05

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.13
U.	Over-BASE Mills	(V-U)		9.74
1.	District Property Tax Levy Mills	(V-U1)	9.74	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		21.87

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,380,549.53

Budget Uses

Expenditure Budget	0002	2,380,549.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,124,598.14
Quality Educator	3111	75,443.42
At Risk Student	3112	3,756.48
Indian Education For All	3113	6,650.10
American Indian Achievement Gap	3114	1,694.00
State Special Education Allowable Cost Payment to Districts	3115	55,060.20
Data For Achievement	3116	6,366.60
State - Guaranteed Tax Base Aid	3120	641,434.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	23,425.37
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	245,269.77		
Over-BASE Levy	1110(c)	196,851.05		
District Tax Levy			1110	442,120.82
Total Estimated Revenues to Fund Adopted Budget			0004	2,380,549.53
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	81,757.48

Budget Uses

Expenditure Budget	0002	81,757.48
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	18,474.84
Contingency	0006	1,847.48
Over-Schedule	0011	61,435.16
Fund Balance for Budget	TFS48	6,538.38
Operating Reserve	0961	6,538.38
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,161.16
State - On-Schedule Transportation Reimbursement	3210	10,161.16
District Tax Levy	1110	61,435.16
District Mills	999	3.04
Total Estimated Revenues to Fund Adopted Budget	0004	81,757.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	136,483.55

Budget Uses

Expenditure Budget	0002	136,483.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	77,344.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	77,344.41
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	59,139.14
District Mills	999	2.93
Total Estimated Revenues to Fund Adopted Budget	0004	136,483.55

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Integrated CE Route Bus, 81 Passenger, Diesel	2024	43,009.72	0.00	8,601.94	8,601.94
2023 International Route Bus 81 Passenger	2023	35,849.52	7,169.90	7,169.90	7,169.90
2020 ULTRA-COACHLINER ACTIVITY BUS	2022	93,712.41	37,484.96	18,742.48	18,742.48
Kajeet 1200M Modem for IBR1700/COR Dock (3 at $599 each)	2022	1,797.00	359.40	359.40	359.40
Kajeet SmartBus 1700 Hard Install Kit for buses (3 at $495 each)	2022	1,485.00	297.00	297.00	297.00
Kajeet SmartBus Portable Kit for van	2022	159.97	31.99	31.99	31.99
2022 INTL 72 PASS ROUTE BUS	2021	31,860.16	19,116.09	6,372.03	6,372.03
IC CE SCHOOL BUS	2020	28,422.02	22,737.60	5,684.40	5,684.40
2019 BLUEBIRD ACTIVITY BUS	2018	59,400.00	59,400.00	11,880.00	11,880.00
2005 Bluebird Activity Bus	2011	21,450.00	32,175.00	N/A	NA
2001 Blubird Activity Bus	2010	24,750.00	37,125.00	N/A	NA
Total					59,139.14

13 Tuition Fund

Adopted Budget	0001	94,842.92

Budget Uses

Expenditure Budget	0002	94,842.92
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,599.88
Unreserved Fund Balance Reappropriated	0970	1,599.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	93,243.04
District Mills	999	4.61
Total Estimated Revenues to Fund Adopted Budget	0004	94,842.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	327,000.00

Budget Uses

Expenditure Budget	0002	327,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	97,811.94
Operating Reserve	0961	65,400.00
Unreserved Fund Balance Reappropriated	0970	32,411.94

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	294,588.06
Total Estimated Revenues to Fund Adopted Budget	0004	327,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	46,659.42

Budget Uses

Expenditure Budget	0002	46,659.42
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	46,659.42
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	46,659.42

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	46,659.42
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	10,553.84

Budget Uses

Expenditure Budget	0002	10,553.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	8,539.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	8,539.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,014.12
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,553.84
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	18,341.96

Budget Uses

Expenditure Budget	0002	18,341.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,341.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	18,341.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	18,341.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

16 Gallatin

Submit ID: 0361-27452531

0361 Three Forks H S

50 Debt Service Fund

16

Taxable Value		20,210,021.00
Adopted Budget	0001	899,039.89

Budget Uses

Expenditure Budget	0002	899,039.89
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	130,268.50
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	130,268.50
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	899,039.89
Jurisdiction Mills	999	44.48
Total Estimated Revenues to Fund Adopted Budget	0004	899,039.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	08/04/2020	06/30/2045	15,000,000.00	12,975,000.00	425,000.00	472,850.00	1,000.00
Total Bond Requirements							898,850.00

SIDs

Issue Type		Amount
High School		189.89
Total SID Requirements		189.89
Total Debt Service Requirements	0002	899,039.89

Budget Report
FY 2025

16 Gallatin

0361 Three Forks H S

Submit ID: 0361-27452531

61 Building Reserve Fund

Adopted Budget		0001	54,807.68

Budget Uses

Expenditure Budget		0002	54,807.68
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	8,457.68
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	8,457.68
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	25,224.45
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	21,125.55	
District Tax Levy		1110	21,125.55
District Mills		999	1.05
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.05
Total Estimated Revenues to Fund Adopted Budget		0004	54,807.68

Budget Report
FY 2025

04 Broadwater

Submit ID: 0055-05404813

0055 Townsend K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	540	*	190	21,390,493

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kayce Williams

(Signature) (Date)

Chairperson, School Trustees: Jason Noyes

(Signature) (Date)

County Superintendent: Melissa Franks

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

04 Broadwater

Submit ID: 0055-05404813

0055 Townsend K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,927,928.34	572,549.66	10%	9.66%	0.00	4,218,020.05	1,709,908.29	79.96
10 Transportation	462,706.00	92,541.20	20%	20.00%	26,175.23	123,366.86	313,163.91	14.64
11 Bus Depreciation Reserve	411,060.29	0.00	N/A	0.00%	347,921.29	0.00	63,139.00	2.95
13 Tuition	185,231.60		N/A		20,839.24	0.00	164,392.36	7.69
14 Retirement	925,441.00	185,088.20	20%	20.00%	146,437.90	779,003.10		
17 Adult Education	75,895.33	0.00	35%	0.00%	54,504.84	0.00	21,390.49	1.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	89,408.10	0.00	N/A	0.00%	34,800.44	4,607.66	50,000.00	2.34
29 Flexibility	316,683.09	0.00	N/A	0.00%	280,187.72	36,495.37	0.00	0.00
61 Building Reserve	112,321.66	0.00	N/A	0.00%	112,321.66	0.00	0.00	0.00
Total of All Funds	8,506,675.41	850,179.06			1,023,188.32	5,161,493.04	2,321,994.05	108.58

50 Debt Service **Tax Jurisdiction**								
01	1,326,622.00	0.00	20-9-438	0.00%	87,817.71	0.00	1,238,804.29	57.91

Budget Report
FY 2025

04 Broadwater

Submit ID: 0055-05404813

0055 Townsend K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TOWNSEND K-6	416
M1	TOWNSEND 7-8	124
H1	BROADWATER HS 9-12	190 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,537,878.05
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	214,988.04
D.	At Risk Student	(I-D)	17,100.70
E.	Indian Education For All	(I-E)	17,979.90
F.	American Indian Achievement Gap	(I-F)	8,712.00
G.	Data For Achievement	(I-G)	17,213.40
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	115,787.07
I.	State Special Education Related-Services Payment To Coop	(I-I)	38,593.26
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	36,415.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	31,481.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	734
B.	BASE Budget Limit	(II-B)	4,871,959.75
C.	Maximum Budget Limit	(II-C)	6,071,009.14
D.	Over-BASE Levy As Submitted on Budget	(II-D)	932,331.50
E.	Adopted Budget	(II-E)	5,804,291.25

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,995,596.84
H.	Maximum Budget Limit	(II-H)	6,223,740.94
I.	Highest Budget Without a Vote	(II-I)	5,927,928.34
J.	Highest Budget	(II-J)	6,223,740.94
K.	Highest Voted Amount	(II-K)	295,812.60
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	5,927,928.34

Budget Report
FY 2025

04 Broadwater

Submit ID: 0055-05404813

0055 Townsend K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		572,549.66
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		572,549.66

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	85,768.20	30,018.87	115,787.07
B.	Special Education RSBG to Coop	28,587.60	10,005.66	38,593.26
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	45,742.32	16,009.81	61,752.13

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	194,585.00	353,787.00	548,372.00
F.	100% Of Per Student Entitlement	3,603,935.00	1,525,272.50	5,129,207.50
		3,798,520.00	1,879,059.50	5,677,579.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	1,340,877.56	663,308.00	2,004,185.56
H.	Special Education in BASE@40%	45,742.32	16,009.81	61,752.13
I.	Subsidized BASE Amount	1,386,619.88	679,317.81	2,065,937.69
J.	Subsidized BASE Ratio	67%	33%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,927,928.34
1.	BASE Budget Limit	(V-A1)	4,995,596.84	
2.	Over-BASE Budget	(V-A2)	932,331.50	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,537,878.05
1.	Direct State Aid Paid By State	(V-B1)	2,537,878.05	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		214,988.04
D.	At Risk Student	(V-D)		17,100.70
E.	Indian Education For All	(V-E)		17,979.90
F.	American Indian Achievement Gap	(V-F)		8,712.00
G.	Data For Achievement	(V-G)		17,213.40

H.	Special Education Allowable Cost Payment	(V-H)		115,787.07
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		26,757.16
1.	Actual Non-Levy Revenue	(V-J1)	26,757.16	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		2,039,180.52
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,261,603.73	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	777,576.79	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,995,596.84

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		932,331.50
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		932,331.50

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.64
T.	BASE Mills - High School	(V-T)		12.73
U.	Over-BASE Mills	(V-U)		43.59
1.	District Property Tax Levy Mills	(V-U1)	43.59	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		79.96

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

04 Broadwater

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0055 Townsend K-12 Schools

01 General Fund

Adopted Budget	0001	5,927,928.34

Budget Uses

Expenditure Budget	0002	5,927,928.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,537,878.05
Quality Educator	3111	214,988.04
At Risk Student	3112	17,100.70
Indian Education For All	3113	17,979.90
American Indian Achievement Gap	3114	8,712.00
State Special Education Allowable Cost Payment to Districts	3115	115,787.07
Data For Achievement	3116	17,213.40
State - Guaranteed Tax Base Aid	3120	1,261,603.73

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	24,079.91
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,677.25
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	777,576.79		
Over-BASE Levy	1110(c)	932,331.50		
District Tax Levy			1110	1,709,908.29
Total Estimated Revenues to Fund Adopted Budget			0004	5,927,928.34
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	462,706.00

Budget Uses

Expenditure Budget	0002	462,706.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	112,151.69
Contingency	0006	11,215.17
Over-Schedule	0011	339,339.14
Fund Balance for Budget	TFS48	118,716.43
Operating Reserve	0961	92,541.20
Unreserved Fund Balance Reappropriated	0970	26,175.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	61,683.43
State - On-Schedule Transportation Reimbursement	3210	61,683.43
District Tax Levy	1110	313,163.91
District Mills	999	14.64
Total Estimated Revenues to Fund Adopted Budget	0004	462,706.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	411,060.29

Budget Uses

Expenditure Budget	0002	411,060.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	347,921.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	347,921.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	63,139.00
District Mills	999	2.95
Total Estimated Revenues to Fund Adopted Budget	0004	411,060.29

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2004 Motor Coach Transit	2024	55,000.00	0.00	11,000.00	11,000.00
2020 Freightliner M2 106 Medium	2020	253,985.00	203,188.00	50,797.00	50,797.00
2001 Motor Coach Bus	2016	150,450.00	224,333.00	30,090.00	1,342.00
1998 Van Hool Passenger Bus	2012	139,100.00	208,650.00	N/A	NA
1991 GMC BUS	2004	9,500.00	14,250.00	N/A	NA
1992 IHC Chassis/Amtran 71 Passenger	2002	31,703.00	47,554.50	N/A	NA
IHC/ANTRAN	1996	39,050.00	58,575.00	N/A	NA
Total					63,139.00

13 Tuition Fund

Adopted Budget	0001	185,231.60

Budget Uses

Expenditure Budget	0002	185,231.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,839.24
Unreserved Fund Balance Reappropriated	0970	20,839.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	164,392.36
District Mills	999	7.69
Total Estimated Revenues to Fund Adopted Budget	0004	185,231.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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04 Broadwater

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0055 Townsend K-12 Schools

14 Retirement Fund

Adopted Budget	0001	925,441.00

Budget Uses

Expenditure Budget	0002	925,441.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	331,526.10
Operating Reserve	0961	185,088.20
Unreserved Fund Balance Reappropriated	0970	146,437.90

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	779,003.10
Total Estimated Revenues to Fund Adopted Budget	0004	925,441.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	75,895.33

Budget Uses

Expenditure Budget	0002	75,895.33
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	54,504.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	54,504.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	21,390.49
District Mills	999	1.00
Total Estimated Revenues to Fund Adopted Budget	0004	75,895.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	89,408.10

Budget Uses

Expenditure Budget	0002	89,408.10
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	34,800.44
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	34,800.44
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,607.66
District Tax Levy	1110	50,000.00
District Mills	999	2.34
Total Estimated Revenues to Fund Adopted Budget	0004	89,408.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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04 Broadwater

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0055 Townsend K-12 Schools

29 Flexibility Fund

Adopted Budget	0001	316,683.09

Budget Uses

Expenditure Budget	0002	316,683.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	280,187.72
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	280,187.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	36,495.37
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	316,683.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

04 Broadwater

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0055 Townsend K-12 Schools

50 Debt Service Fund

01

Taxable Value		21,390,493.00
Adopted Budget	0001	1,326,622.00

Budget Uses

Expenditure Budget	0002	1,326,622.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	87,817.71
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	87,817.71
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,238,804.29
Jurisdiction Mills	999	57.91
Total Estimated Revenues to Fund Adopted Budget	0004	1,326,622.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	08/20/2020	06/30/2040	941,900.00	774,500.00	38,750.00	26,707.50	300.00
Elementary Bond	08/20/2020	06/30/2040	17,896,100.00	14,715,500.00	736,250.00	507,442.50	300.00
Total Bond Requirements							1,309,750.00

SIDs

Issue Type	Amount
High School	16,872.00
Total SID Requirements	16,872.00

Total Debt Service Requirements	0002	1,326,622.00

Budget Report
FY 2025

04 Broadwater

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0055 Townsend K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	112,321.66

Budget Uses

Expenditure Budget		0002	112,321.66
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	112,321.66
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	112,321.66
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	112,321.66

Budget Report
FY 2025

09 Custer

0177 Trail Creek Elem

Submit ID: 0177-19799700

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 6	N/A	1,207,881

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Theresa Zook

(Signature) (Date)

Chairperson, School Trustees: Christina Ostendorf

(Signature) (Date)

County Superintendent: Carla Begger

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

09 Custer

0177 Trail Creek Elem

Submit ID: 0177-19799700

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	84,904.97	10,000.00	10%	11.78%	3,820.06	52,955.12	28,129.79	23.29
10 Transportation	9,798.48	500.00	20%	5.10%	224.82	9,573.66	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	10,957.00	104.27	20%	0.95%	0.00	10,957.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	256.57	0.00	N/A	0.00%	182.87	73.70	0.00	0.00
29 Flexibility	7,170.89	0.00	N/A	0.00%	7,170.89	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	113,087.91	10,604.27			11,398.64	73,559.48	28,129.79	23.29

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

09 Custer

0177 Trail Creek Elem

Submit ID: 0177-19799700

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 RIVERVIEW K-8 6 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	43,270.49
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	956.42
E.	Indian Education For All	(I-E)	147.78
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	141.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	794.15
I.	State Special Education Related-Services Payment To Coop	(I-I)	264.70
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	273.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	7
B.	BASE Budget Limit	(II-B)	86,661.67
C.	Maximum Budget Limit	(II-C)	107,545.79
D.	Over-BASE Levy As Submitted on Budget	(II-D)	5,000.00
E.	Adopted Budget	(II-E)	91,661.67

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	79,904.97
H.	Maximum Budget Limit	(II-H)	99,900.68
I.	Highest Budget Without a Vote	(II-I)	84,904.97
J.	Highest Budget	(II-J)	99,900.68
K.	Highest Voted Amount	(II-K)	14,995.71
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	84,904.97

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		10,000.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,820.06
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,820.06	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		13,820.06

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		84,904.97
1.	BASE Budget Limit	(V-A1)	79,904.97	
2.	Over-BASE Budget	(V-A2)	5,000.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		43,270.49
1.	Direct State Aid Paid By State	(V-B1)	43,270.49	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		956.42
E.	Indian Education For All	(V-E)		147.78
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		141.48
H.	Special Education Allowable Cost Payment	(V-H)		794.15
I.	Remaining Fund Balance Available	(V-I)		3,820.06
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,416.85
1.	Actual Non-Levy Revenue	(V-J1)	2,416.85	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		28,357.74
1.	State - Guaranteed Tax Base Aid	(V-L1)	5,227.95	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	23,129.79	
M.	**Subtotal of BASE Budget Revenue	(V-M)		79,904.97

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		5,000.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		5,000.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		19.15
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		4.14
1.	District Property Tax Levy Mills	(V-U1)	4.14	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.29

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

09 Custer

0177 Trail Creek Elem

Submit ID: 0177-19799700

01 General Fund

Adopted Budget	0001	84,904.97

Budget Uses

Expenditure Budget	0002	84,904.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,820.06
Direct State Aid	3110	43,270.49
Quality Educator	3111	0.00
At Risk Student	3112	956.42
Indian Education For All	3113	147.78
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	794.15
Data For Achievement	3116	141.48
State - Guaranteed Tax Base Aid	3120	5,227.95

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,416.85
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	23,129.79		
Over-BASE Levy	1110(c)	5,000.00		
District Tax Levy			1110	28,129.79
Total Estimated Revenues to Fund Adopted Budget			0004	84,904.97
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	9,798.48

Budget Uses

Expenditure Budget	0002	9,798.48
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	8,907.71
Contingency	0006	890.77
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	724.82
Operating Reserve	0961	500.00
Unreserved Fund Balance Reappropriated	0970	224.82

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	4,674.42
State - On-Schedule Transportation Reimbursement	3210	4,899.24
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,798.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	10,957.00

Budget Uses

Expenditure Budget	0002	10,957.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	104.27
Operating Reserve	0961	104.27
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	10,957.00
Total Estimated Revenues to Fund Adopted Budget	0004	10,957.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	256.57

Budget Uses

Expenditure Budget	0002	256.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	182.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	182.87
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	73.70
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	256.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
09 Custer

0177 Trail Creek Elem

Submit ID: 0177-19799700

29 Flexibility Fund

Adopted Budget	0001	7,170.89

Budget Uses

Expenditure Budget	0002	7,170.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,170.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,170.89

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,170.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

09 Custer

0177 Trail Creek Elem

Submit ID: 0177-19799700

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2025

27 Lincoln

0534 Trego Elem

Submit ID: 0534-87396993

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 23	N/A	2,410,672

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Samantha McCurry

(Signature) (Date)

Chairperson, School Trustees: Nancy Wilkins

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

27 Lincoln

0534 Trego Elem

Submit ID: 0534-87396993

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	229,720.86	22,972.09	10%	10.00%	11,561.11	125,871.18	92,288.57	38.28
10 Transportation	40,000.00	8,000.00	20%	20.00%	9,335.75	30,664.25	0.00	0.00
11 Bus Depreciation Reserve	107,630.84	0.00	N/A	0.00%	87,668.89	0.00	19,961.95	8.28
13 Tuition	708.07		N/A		708.07	0.00	0.00	0.00
14 Retirement	30,000.00	6,000.00	20%	20.00%	15,243.27	14,756.73		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,258.14	0.00	N/A	0.00%	2,086.25	171.89	0.00	0.00
29 Flexibility	7,974.19	0.00	N/A	0.00%	7,974.19	0.00	0.00	0.00
61 Building Reserve	70,221.09	0.00	N/A	0.00%	52,581.09	12,617.60	5,022.40	2.08
Total of All Funds	488,513.19	36,972.09			187,158.62	184,081.65	117,272.92	48.64

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

27 Lincoln

0534 Trego Elem

Submit ID: 0534-87396993

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 TREGO K-8 23 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	91,176.11
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,346.00
D.	At Risk Student	(I-D)	1,634.83
E.	Indian Education For All	(I-E)	566.49
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	542.34
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,878.16
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,058.80
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	609.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	24
B.	BASE Budget Limit	(II-B)	176,876.57
C.	Maximum Budget Limit	(II-C)	221,228.73
D.	Over-BASE Levy As Submitted on Budget	(II-D)	43,038.03
E.	Adopted Budget	(II-E)	219,914.60

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	186,363.32
H.	Maximum Budget Limit	(II-H)	233,120.18
I.	Highest Budget Without a Vote	(II-I)	229,720.86
J.	Highest Budget	(II-J)	233,120.18
K.	Highest Voted Amount	(II-K)	3,399.32
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	229,720.86

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		22,972.09
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		11,561.11
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	319.51	
2.	Remaining Fund Balance Available (970b)	(III-D2)	11,241.60	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		34,533.20

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		229,720.86
1.	BASE Budget Limit	(V-A1)	186,363.32	
2.	Over-BASE Budget	(V-A2)	43,357.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		91,176.11
1.	Direct State Aid Paid By State	(V-B1)	91,176.11	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,346.00
D.	At Risk Student	(V-D)		1,634.83
E.	Indian Education For All	(V-E)		566.49
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		542.34
H.	Special Education Allowable Cost Payment	(V-H)		8,878.16
I.	Remaining Fund Balance Available	(V-I)		11,241.60
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,043.38
1.	Actual Non-Levy Revenue	(V-J1)	3,043.38	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		61,692.41
1.	State - Guaranteed Tax Base Aid	(V-L1)	12,441.87	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	49,250.54	
M.	**Subtotal of BASE Budget Revenue	(V-M)		186,363.32

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		319.51
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	319.51	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		43,038.03
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		43,357.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.43
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		17.85
1.	District Property Tax Levy Mills	(V-U1)	17.85	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		38.28

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

27 Lincoln

0534 Trego Elem

Submit ID: 0534-87396993

01 General Fund

Adopted Budget	0001	229,720.86

Budget Uses

Expenditure Budget	0002	229,720.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	11,561.11
Direct State Aid	3110	91,176.11
Quality Educator	3111	7,346.00
At Risk Student	3112	1,634.83
Indian Education For All	3113	566.49
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	8,878.16
Data For Achievement	3116	542.34
State - Guaranteed Tax Base Aid	3120	12,441.87

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,375.51
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	667.87
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	49,250.54		
Over-BASE Levy	1110(c)	43,038.03		
District Tax Levy			1110	92,288.57
Total Estimated Revenues to Fund Adopted Budget			0004	229,720.86
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	40,000.00

Budget Uses

Expenditure Budget	0002	40,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	33,292.80
Contingency	0006	3,329.28
Over-Schedule	0011	3,377.92
Fund Balance for Budget	TFS48	17,335.75
Operating Reserve	0961	8,000.00
Unreserved Fund Balance Reappropriated	0970	9,335.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	12,353.21
State - On-Schedule Transportation Reimbursement	3210	18,311.04
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	107,630.84

Budget Uses

Expenditure Budget	0002	107,630.84
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	87,668.89
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	87,668.89
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	19,961.95
District Mills	999	8.28
Total Estimated Revenues to Fund Adopted Budget	0004	107,630.84

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2013 Bluebird Handicap Accessible	2022	28,500.00	11,400.00	5,700.00	5,700.00
2013 Bluebird	2021	19,200.00	7,200.00	3,840.00	3,840.00
1357	2008	74,200.00	100,878.05	14,840.00	10,421.95
Total					19,961.95

13 Tuition Fund

Adopted Budget	0001	708.07

Budget Uses

Expenditure Budget	0002	708.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	708.07
Unreserved Fund Balance Reappropriated	0970	708.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	708.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,243.27
Operating Reserve	0961	6,000.00
Unreserved Fund Balance Reappropriated	0970	15,243.27

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	14,756.73
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,258.14

Budget Uses

Expenditure Budget	0002	2,258.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,086.25
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,086.25
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	171.89
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,258.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	7,974.19

Budget Uses

Expenditure Budget	0002	7,974.19
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,974.19
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,974.19

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,974.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

27 Lincoln

0534 Trego Elem

Submit ID: 0534-87396993

61 Building Reserve Fund

Adopted Budget		0001	70,221.09

Budget Uses

Expenditure Budget		0002	70,221.09
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	52,581.09
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	52,581.09
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,617.60
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	5,022.40	
District Tax Levy		1110	5,022.40
District Mills		999	2.08
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.08
Total Estimated Revenues to Fund Adopted Budget		0004	70,221.09

Budget Report
FY 2025

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-46357480

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	43	N/A	6,666,516

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Joane Bayer

(Signature) (Date)

Chairperson, School Trustees: Tammy Burke

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-46357480

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	304,027.26	34,897.30	10%	11.48%	17,762.35	174,343.37	111,921.54	16.78
10 Transportation	115,000.00	23,000.00	20%	20.00%	15,701.16	18,132.84	81,166.00	12.18
11 Bus Depreciation Reserve	18,402.70	0.00	N/A	0.00%	402.70	0.00	18,000.00	2.70
13 Tuition	140,760.00		N/A		284.18	0.00	140,475.82	21.07
14 Retirement	38,000.00	4,240.83	20%	11.16%	0.00	38,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,451.50	0.00	N/A	0.00%	1,181.74	269.76	0.00	0.00
29 Flexibility	70,131.99	0.00	N/A	0.00%	70,131.99	0.00	0.00	0.00
61 Building Reserve	43,492.84	0.00	N/A	0.00%	24,312.84	5,443.00	13,737.00	2.06
Total of All Funds	731,266.29	62,138.13			129,776.96	236,188.97	365,300.36	54.79

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-46357480

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 TRINITY K-6 43

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	147,502.58
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	12,671.85
D.	At Risk Student	(I-D)	3,266.22
E.	Indian Education For All	(I-E)	1,059.09
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,013.94
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,829.69
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,276.42
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	38
B.	BASE Budget Limit	(II-B)	258,507.26
C.	Maximum Budget Limit	(II-C)	319,197.76
D.	Over-BASE Levy As Submitted on Budget	(II-D)	11,557.31
E.	Adopted Budget	(II-E)	270,064.57

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	292,469.95
H.	Maximum Budget Limit	(II-H)	361,653.77
I.	Highest Budget Without a Vote	(II-I)	304,027.26
J.	Highest Budget	(II-J)	361,653.77
K.	Highest Voted Amount	(II-K)	57,626.51
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	304,027.26

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		30,402.73
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		4,494.57
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	4,494.57	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		17,762.35
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	17,762.35	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		52,659.65

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		304,027.26
1.	BASE Budget Limit	(V-A1)	292,469.95	
2.	Over-BASE Budget	(V-A2)	11,557.31	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		147,502.58
1.	Direct State Aid Paid By State	(V-B1)	147,502.58	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		12,671.85
D.	At Risk Student	(V-D)		3,266.22
E.	Indian Education For All	(V-E)		1,059.09
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,013.94
H.	Special Education Allowable Cost Payment	(V-H)		6,829.69
I.	Remaining Fund Balance Available	(V-I)		17,762.35
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,000.00
1.	Actual Non-Levy Revenue	(V-J1)	2,000.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		100,364.23
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	100,364.23	
M.	**Subtotal of BASE Budget Revenue	(V-M)		292,469.95

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		11,557.31
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		11,557.31

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.05
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		1.73
1.	District Property Tax Levy Mills	(V-U1)	1.73	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		16.78

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-46357480

01 General Fund

Adopted Budget	0001	304,027.26

Budget Uses

Expenditure Budget	0002	304,027.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	17,762.35
Direct State Aid	3110	147,502.58
Quality Educator	3111	12,671.85
At Risk Student	3112	3,266.22
Indian Education For All	3113	1,059.09
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	6,829.69
Data For Achievement	3116	1,013.94
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,000.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	100,364.23		
Over-BASE Levy	1110(c)	11,557.31		
District Tax Levy			1110	111,921.54
Total Estimated Revenues to Fund Adopted Budget			0004	304,027.26
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	115,000.00

Budget Uses

Expenditure Budget	0002	115,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	16,484.40
Contingency	0006	1,648.44
Over-Schedule	0011	96,867.16
Fund Balance for Budget	TFS48	38,701.16
Operating Reserve	0961	23,000.00
Unreserved Fund Balance Reappropriated	0970	15,701.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	9,066.42
State - On-Schedule Transportation Reimbursement	3210	9,066.42
District Tax Levy	1110	81,166.00
District Mills	999	12.18
Total Estimated Revenues to Fund Adopted Budget	0004	115,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	18,402.70

Budget Uses

Expenditure Budget	0002	18,402.70
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	402.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	402.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	18,000.00
District Mills	999	2.70
Total Estimated Revenues to Fund Adopted Budget	0004	18,402.70

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2025 Blue Bird Bus	2024	130,000.00	0.00	26,000.00	12,000.00
2016 Chevrolet Micro Bird Bus	2017	55,544.20	51,317.68	11,108.84	6,000.00
Total					18,000.00

Budget Report
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25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-46357480

13 Tuition Fund

Adopted Budget	0001	140,760.00

Budget Uses

Expenditure Budget	0002	140,760.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	284.18
Unreserved Fund Balance Reappropriated	0970	284.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	140,475.82
District Mills	999	21.07
Total Estimated Revenues to Fund Adopted Budget	0004	140,760.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	38,000.00

Budget Uses

Expenditure Budget	0002	38,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4,240.83
Operating Reserve	0961	4,240.83
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	38,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	38,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,451.50

Budget Uses

Expenditure Budget	0002	1,181.74
Add To Fund Balance	0003	269.76
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,181.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,181.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	269.76
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,451.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

25 Lewis & Clark

0491 Trinity Elem

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29 Flexibility Fund

Adopted Budget	0001	70,131.99

Budget Uses

Expenditure Budget	0002	70,131.99
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	70,131.99
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	70,131.99

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	70,131.99
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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FY 2025

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0491 Trinity Elem

Submit ID: 0491-46357480

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

25 Lewis & Clark

0491 Trinity Elem

Submit ID: 0491-46357480

61 Building Reserve Fund

Adopted Budget		0001	43,492.84

Budget Uses

Expenditure Budget		0002	43,492.84
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	24,312.84
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	24,312.84
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	5,443.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	13,737.00	
District Tax Levy		1110	13,737.00
District Mills		999	2.06
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.06
Total Estimated Revenues to Fund Adopted Budget		0004	43,492.84

Budget Report
FY 2025

45 Sanders

Submit ID: 0807-80705541

0807 Trout Creek Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 58	N/A	7,662,553

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Robert Johnson

(Signature) (Date)

Chairperson, School Trustees: D. Scott Rasor

(Signature) (Date)

County Superintendent: Lisa Wadsworth

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

45 Sanders

0807 Trout Creek Elem

Submit ID: 0807-80705541

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	635,712.13	62,719.42	10%	9.87%	0.00	356,870.98	278,841.15	36.39
10 Transportation	294,900.00	58,980.00	20%	20.00%	30,827.36	98,788.10	165,284.54	21.57
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	48,869.36		N/A		33,333.36	0.00	15,536.00	2.03
14 Retirement	110,000.00	22,000.00	20%	20.00%	36,022.90	73,977.10		
17 Adult Education	20,437.14	0.00	35%	0.00%	6,140.14	0.00	14,297.00	1.87
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	44,900.43	0.00	N/A	0.00%	19,423.84	476.59	25,000.00	3.26
29 Flexibility	35,503.14	0.00	N/A	0.00%	35,503.14	0.00	0.00	0.00
61 Building Reserve	35,250.17	0.00	N/A	0.00%	12,110.17	4,298.00	18,842.00	2.46
Total of All Funds	1,225,572.37	143,699.42			173,360.91	534,410.77	517,800.69	67.58

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

45 Sanders

Submit ID: 0807-80705541

0807 Trout Creek Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TROUT CREEK K-8	46 *
M1	TROUT CREEK 7-8	12 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	251,961.84
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	11,753.60
D.	At Risk Student	(I-D)	6,117.54
E.	Indian Education For All	(I-E)	1,428.54
F.	American Indian Achievement Gap	(I-F)	1,694.00
G.	Data For Achievement	(I-G)	1,367.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	30,514.87
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,747.02
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,228.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	74
B.	BASE Budget Limit	(II-B)	599,749.92
C.	Maximum Budget Limit	(II-C)	752,568.49
D.	Over-BASE Levy As Submitted on Budget	(II-D)	118,992.78
E.	Adopted Budget	(II-E)	718,742.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	516,719.35
H.	Maximum Budget Limit	(II-H)	648,811.08
I.	Highest Budget Without a Vote	(II-I)	635,712.13
J.	Highest Budget	(II-J)	722,188.65
K.	Highest Voted Amount	(II-K)	86,476.52
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	635,712.13

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		62,719.42
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		62,719.42

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		635,712.13
1.	BASE Budget Limit	(V-A1)	516,719.35	
2.	Over-BASE Budget	(V-A2)	118,992.78	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		251,961.84
1.	Direct State Aid Paid By State	(V-B1)	251,961.84	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		11,753.60
D.	At Risk Student	(V-D)		6,117.54
E.	Indian Education For All	(V-E)		1,428.54
F.	American Indian Achievement Gap	(V-F)		1,694.00
G.	Data For Achievement	(V-G)		1,367.64
H.	Special Education Allowable Cost Payment	(V-H)		30,514.87
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,556.87
1.	Actual Non-Levy Revenue	(V-J1)	5,556.87	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		206,324.45
1.	State - Guaranteed Tax Base Aid	(V-L1)	46,476.08	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	159,848.37	
M.	**Subtotal of BASE Budget Revenue	(V-M)		516,719.35

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		118,992.78
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		118,992.78

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.86
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		15.53
1.	District Property Tax Levy Mills	(V-U1)	15.53	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.39

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

45 Sanders

0807 Trout Creek Elem

Submit ID: 0807-80705541

01 General Fund

Adopted Budget	0001	635,712.13

Budget Uses

Expenditure Budget	0002	635,712.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	251,961.84
Quality Educator	3111	11,753.60
At Risk Student	3112	6,117.54
Indian Education For All	3113	1,428.54
American Indian Achievement Gap	3114	1,694.00
State Special Education Allowable Cost Payment to Districts	3115	30,514.87
Data For Achievement	3116	1,367.64
State - Guaranteed Tax Base Aid	3120	46,476.08

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,988.87
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	2,568.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	159,848.37		
Over-BASE Levy	1110(c)	118,992.78		
District Tax Levy			1110	278,841.15
Total Estimated Revenues to Fund Adopted Budget			0004	635,712.13
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	294,900.00

Budget Uses

Expenditure Budget	0002	294,900.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	89,807.36
Contingency	0006	8,980.74
Over-Schedule	0011	196,111.90
Fund Balance for Budget	TFS48	89,807.36
Operating Reserve	0961	58,980.00
Unreserved Fund Balance Reappropriated	0970	30,827.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	49,394.05
State - On-Schedule Transportation Reimbursement	3210	49,394.05
District Tax Levy	1110	165,284.54
District Mills	999	21.57
Total Estimated Revenues to Fund Adopted Budget	0004	294,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

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13 Tuition Fund

Adopted Budget	0001	48,869.36

Budget Uses

Expenditure Budget	0002	48,869.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,333.36
Unreserved Fund Balance Reappropriated	0970	33,333.36

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	15,536.00
District Mills	999	2.03
Total Estimated Revenues to Fund Adopted Budget	0004	48,869.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	58,022.90
Operating Reserve	0961	22,000.00
Unreserved Fund Balance Reappropriated	0970	36,022.90

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	73,977.10
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	20,437.14

Budget Uses

Expenditure Budget	0002	20,437.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,140.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,140.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	14,297.00
District Mills	999	1.87
Total Estimated Revenues to Fund Adopted Budget	0004	20,437.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	44,900.43

Budget Uses

Expenditure Budget	0002	44,900.43
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,423.84
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,423.84
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	476.59
District Tax Levy	1110	25,000.00
District Mills	999	3.26
Total Estimated Revenues to Fund Adopted Budget	0004	44,900.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	35,503.14

Budget Uses

Expenditure Budget	0002	35,503.14
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,503.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	35,503.14

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	35,503.14
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	35,250.17

Budget Uses

Expenditure Budget		0002	35,250.17
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	12,110.17
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	12,110.17
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	4,298.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,842.00	
District Tax Levy		1110	18,842.00
District Mills		999	2.46
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.46
Total Estimated Revenues to Fund Adopted Budget		0004	35,250.17

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Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 277	N/A	7,786,268

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jennifer Higgins

(Signature) (Date)

Chairperson, School Trustees: Lori Damon

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

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0519 Troy Elem

Submit ID: 0519-42687613

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,152,571.14	217,147.23	10%	10.09%	144,287.83	1,534,378.76	473,904.55	60.88
10 Transportation	400,000.00	0.00	20%	0.00%	0.00	66,808.79	333,191.21	42.79
11 Bus Depreciation Reserve	48,537.35	9,794.25	N/A	20.18%	0.00	0.00	48,537.35	6.23
13 Tuition	65,000.00		N/A		0.00	0.00	65,000.00	8.35
14 Retirement	325,000.00	20,000.00	20%	6.15%	12,738.23	312,261.77		
17 Adult Education	60,000.00	0.00	35%	0.00%	0.00	0.00	60,000.00	7.71
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,683.00	60.10	N/A	3.57%	0.00	1,683.00	0.00	0.00
29 Flexibility	46,567.22	888.88	N/A	1.91%	0.00	46,567.22	0.00	0.00
61 Building Reserve	46,680.00	841.49	N/A	1.80%	0.00	29,571.36	17,108.64	2.20
Total of All Funds	3,146,038.71	248,731.95			157,026.06	1,991,270.90	997,741.75	128.16

50 Debt Service **Tax Jurisdiction**								
0519	0.00	2,529.65	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TROY K-6	213	*
M1	TROY 7-8	64	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	908,106.60
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	86,862.78
D.	At Risk Student	(I-D)	29,114.93
E.	Indian Education For All	(I-E)	6,822.51
F.	American Indian Achievement Gap	(I-F)	1,452.00
G.	Data For Achievement	(I-G)	6,531.66
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	45,203.37
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,446.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	23,799.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	288
B.	BASE Budget Limit	(II-B)	1,834,200.51
C.	Maximum Budget Limit	(II-C)	2,271,963.83
D.	Over-BASE Levy As Submitted on Budget	(II-D)	327,877.12
E.	Adopted Budget	(II-E)	2,162,077.63

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,824,694.02
H.	Maximum Budget Limit	(II-H)	2,266,195.78
I.	Highest Budget Without a Vote	(II-I)	2,152,571.14
J.	Highest Budget	(II-J)	2,266,195.78
K.	Highest Voted Amount	(II-K)	113,624.64
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,152,571.14

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		215,257.11
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		1,890.12
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	1,890.12	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		144,287.83
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	144,287.83	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		361,435.06

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,152,571.14
1.	BASE Budget Limit	(V-A1)	1,824,694.02	
2.	Over-BASE Budget	(V-A2)	327,877.12	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		908,106.60
1.	Direct State Aid Paid By State	(V-B1)	908,106.60	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		86,862.78
D.	At Risk Student	(V-D)		29,114.93
E.	Indian Education For All	(V-E)		6,822.51
F.	American Indian Achievement Gap	(V-F)		1,452.00
G.	Data For Achievement	(V-G)		6,531.66
H.	Special Education Allowable Cost Payment	(V-H)		45,203.37
I.	Remaining Fund Balance Available	(V-I)		144,287.83
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,577.68
1.	Actual Non-Levy Revenue	(V-J1)	3,577.68	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		592,734.66
1.	State - Guaranteed Tax Base Aid	(V-L1)	446,707.23	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	146,027.43	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,824,694.02

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		327,877.12
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		327,877.12

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		18.77
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		42.11
1.	District Property Tax Levy Mills	(V-U1)	42.11	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		60.88

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	2,152,571.14

Budget Uses

Expenditure Budget	0002	2,152,571.14
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	144,287.83
Direct State Aid	3110	908,106.60
Quality Educator	3111	86,862.78
At Risk Student	3112	29,114.93
Indian Education For All	3113	6,822.51
American Indian Achievement Gap	3114	1,452.00
State Special Education Allowable Cost Payment to Districts	3115	45,203.37
Data For Achievement	3116	6,531.66
State - Guaranteed Tax Base Aid	3120	446,707.23

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,577.68
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	146,027.43		
Over-BASE Levy	1110(c)	327,877.12		
District Tax Levy			1110	473,904.55
Total Estimated Revenues to Fund Adopted Budget			0004	2,152,571.14
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	60,735.26
Contingency	0006	6,073.53
Over-Schedule	0011	333,191.21
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	33,404.39
State - On-Schedule Transportation Reimbursement	3210	33,404.40
District Tax Levy	1110	333,191.21
District Mills	999	42.79
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	48,537.35

Budget Uses

Expenditure Budget	0002	48,537.35
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	9,794.25
Operating Reserve	0961	9,794.25
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	48,537.35
District Mills	999	6.23
Total Estimated Revenues to Fund Adopted Budget	0004	48,537.35

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 CE S Bus	2024	71,358.24	0.00	14,271.65	0.00
2020 CE S Bus	2019	103,433.77	20,686.75	20,686.75	20,686.75
2016 IC CE	2016	58,028.00	28,211.20	11,605.60	11,605.60
2014 IC 3000	2014	90,350.00	119,280.00	18,070.00	16,245.00
2011 IC 3000	2012	96,631.00	144,946.50	N/A	NA
2005 Thomas	2006	63,385.00	95,077.50	N/A	NA
2001 Thomas International	2004	53,528.00	80,292.00	N/A	NA
Total					48,537.35

Budget Report
FY 2025

27 Lincoln

0519 Troy Elem

Submit ID: 0519-42687613

13 Tuition Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	65,000.00
District Mills	999	8.35
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

27 Lincoln

0519 Troy Elem

Submit ID: 0519-42687613

14 Retirement Fund

Adopted Budget	0001	325,000.00

Budget Uses

Expenditure Budget	0002	325,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	32,738.23
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	12,738.23

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	312,261.77
Total Estimated Revenues to Fund Adopted Budget	0004	325,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	60,000.00
District Mills	999	7.71
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,683.00

Budget Uses

Expenditure Budget	0002	1,683.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	60.10
Operating Reserve	0961	60.10
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,683.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,683.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	46,567.22

Budget Uses

Expenditure Budget	0002	46,567.22
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	888.88
Operating Reserve	0961	888.88
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	42,166.17
State - Advanced Opportunity Aid	3770	4,401.05
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	46,567.22
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

27 Lincoln

0519 Troy Elem

Submit ID: 0519-42687613

50 Debt Service Fund

0519

Taxable Value		7,786,268.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,529.65
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	2,529.65
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

27 Lincoln

0519 Troy Elem

Submit ID: 0519-42687613

61 Building Reserve Fund

Adopted Budget		0001	46,680.00

Budget Uses

Expenditure Budget		0002	46,680.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	841.49
Operating Reserve		0961	841.49
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	29,571.36
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	17,108.64	
District Tax Levy		1110	17,108.64
District Mills		999	2.20
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.20
Total Estimated Revenues to Fund Adopted Budget		0004	46,680.00

Budget Report
FY 2025

27 Lincoln

0520 Troy H S

Submit ID: 0520-15565781

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	140	10,732,491

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jennifer Higgins

(Signature) (Date)

Chairperson, School Trustees: Lori Damon

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

27 Lincoln

0520 Troy H S

Submit ID: 0520-15565781

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,489,020.29	118,375.28	10%	7.95%	0.00	1,138,664.28	350,356.01	32.64
10 Transportation	350,000.00	0.00	20%	0.00%	0.00	44,539.19	305,460.81	28.46
11 Bus Depreciation Reserve	77,548.05	20,796.01	N/A	26.82%	0.00	0.00	77,548.05	7.23
13 Tuition	50,000.00		N/A		370.23	0.00	49,629.77	4.62
14 Retirement	210,000.00	20,000.00	20%	9.52%	13,235.61	196,764.39		
17 Adult Education	65,000.00	952.71	35%	1.47%	0.00	0.00	65,000.00	6.06
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,185.59	942.36	N/A	79.48%	0.00	1,185.59	0.00	0.00
29 Flexibility	36,726.94	254.86	N/A	0.69%	0.00	36,726.94	0.00	0.00
61 Building Reserve	29,408.44	358.16	N/A	1.22%	0.00	18,399.17	11,009.27	1.03
Total of All Funds	2,308,889.31	161,679.38			13,605.84	1,436,279.56	859,003.91	80.04

50 Debt Service **Tax Jurisdiction**								
0520	0.00	7,452.12	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

27 Lincoln

0520 Troy H S

Submit ID: 0520-15565781

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 TROY HS 9-12 140

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	661,301.63
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	47,715.94
D.	At Risk Student	(I-D)	12,832.11
E.	Indian Education For All	(I-E)	3,448.20
F.	American Indian Achievement Gap	(I-F)	484.00
G.	Data For Achievement	(I-G)	3,301.20
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	22,236.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,411.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	27,925.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	131
B.	BASE Budget Limit	(II-B)	1,204,278.91
C.	Maximum Budget Limit	(II-C)	1,500,351.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	203,605.92
E.	Adopted Budget	(II-E)	1,407,884.83

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,285,414.37
H.	Maximum Budget Limit	(II-H)	1,591,675.50
I.	Highest Budget Without a Vote	(II-I)	1,489,020.29
J.	Highest Budget	(II-J)	1,591,675.50
K.	Highest Voted Amount	(II-K)	102,655.21
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,489,020.29

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		118,375.28
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		118,375.28

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,489,020.29
1.	BASE Budget Limit	(V-A1)	1,285,414.37	
2.	Over-BASE Budget	(V-A2)	203,605.92	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		661,301.63
1.	Direct State Aid Paid By State	(V-B1)	661,301.63	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		47,715.94
D.	At Risk Student	(V-D)		12,832.11
E.	Indian Education For All	(V-E)		3,448.20
F.	American Indian Achievement Gap	(V-F)		484.00
G.	Data For Achievement	(V-G)		3,301.20
H.	Special Education Allowable Cost Payment	(V-H)		22,236.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,610.25
1.	Actual Non-Levy Revenue	(V-J1)	5,610.25	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		528,484.84
1.	State - Guaranteed Tax Base Aid	(V-L1)	381,734.75	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	146,750.09	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,285,414.37

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		203,605.92
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		203,605.92

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.67
U.	Over-BASE Mills	(V-U)		18.97
1.	District Property Tax Levy Mills	(V-U1)	18.97	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		32.64

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

27 Lincoln

0520 Troy H S

Submit ID: 0520-15565781

01 General Fund

Adopted Budget	0001	1,489,020.29

Budget Uses

Expenditure Budget	0002	1,489,020.29
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	661,301.63
Quality Educator	3111	47,715.94
At Risk Student	3112	12,832.11
Indian Education For All	3113	3,448.20
American Indian Achievement Gap	3114	484.00
State Special Education Allowable Cost Payment to Districts	3115	22,236.20
Data For Achievement	3116	3,301.20
State - Guaranteed Tax Base Aid	3120	381,734.75

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	5,610.25
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	146,750.09		
Over-BASE Levy	1110(c)	203,605.92		
District Tax Levy			1110	350,356.01
Total Estimated Revenues to Fund Adopted Budget			0004	1,489,020.29
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	350,000.00

Budget Uses

Expenditure Budget	0002	350,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,490.17
Contingency	0006	4,049.02
Over-Schedule	0011	305,460.81
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,269.59
State - On-Schedule Transportation Reimbursement	3210	22,269.60
District Tax Levy	1110	305,460.81
District Mills	999	28.46
Total Estimated Revenues to Fund Adopted Budget	0004	350,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	77,548.05

Budget Uses

Expenditure Budget	0002	77,548.05
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	20,796.01
Operating Reserve	0961	20,796.01
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	77,548.05
District Mills	999	7.23
Total Estimated Revenues to Fund Adopted Budget	0004	77,548.05

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 CE S Bus	2024	71,358.24	0.00	14,271.65	0.00
2020 CE S Bus	2020	98,062.95	19,612.59	19,612.59	19,612.59
2018 IC CE	2018	117,034.00	55,906.80	23,406.80	23,406.80
2016 IC CE	2016	38,785.33	31,028.28	7,757.07	7,757.07
Type IC 3000	2012	121,832.00	127,465.60	24,366.40	24,366.40
2009 Thomas International	2008	119,123.00	176,279.31	23,824.60	2,405.19
2005 Thomas International	2007	62,160.00	93,240.00	N/A	NA
2003 Thomas International	2004	59,816.00	89,724.00	N/A	NA
Total					77,548.05

Budget Report
FY 2025

27 Lincoln

0520 Troy H S

Submit ID: 0520-15565781

13 Tuition Fund

Adopted Budget	0001	50,000.00

Budget Uses

Expenditure Budget	0002	50,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	370.23
Unreserved Fund Balance Reappropriated	0970	370.23

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	49,629.77
District Mills	999	4.62
Total Estimated Revenues to Fund Adopted Budget	0004	50,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

27 Lincoln

0520 Troy H S

Submit ID: 0520-15565781

14 Retirement Fund

Adopted Budget	0001	210,000.00

Budget Uses

Expenditure Budget	0002	210,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,235.61
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	13,235.61

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	196,764.39
Total Estimated Revenues to Fund Adopted Budget	0004	210,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	952.71
Operating Reserve	0961	952.71
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	65,000.00
District Mills	999	6.06
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,185.59

Budget Uses

Expenditure Budget	0002	1,185.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	942.36
Operating Reserve	0961	942.36
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,185.59
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,185.59
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	36,726.94

Budget Uses

Expenditure Budget	0002	36,726.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	254.86
Operating Reserve	0961	254.86
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	22,954.34
State - Advanced Opportunity Aid	3770	13,772.60
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	36,726.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
27 Lincoln

0520 Troy H S

Submit ID: 0520-15565781

50 Debt Service Fund
0520

Taxable Value		10,732,491.00
Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,452.12
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	7,452.12
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
Jurisdiction Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

27 Lincoln

0520 Troy H S

Submit ID: 0520-15565781

61 Building Reserve Fund

Adopted Budget		0001	29,408.44

Budget Uses

Expenditure Budget		0002	29,408.44
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	358.16
Operating Reserve		0961	358.16
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	18,399.17
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	11,009.27	
District Tax Levy		1110	11,009.27
District Mills		999	1.03
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.03
Total Estimated Revenues to Fund Adopted Budget		0004	29,408.44

Budget Report
FY 2025

03 Blaine

0044 Turner Elem

Submit ID: 0044-07225448

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 40	N/A	1,732,407

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cassie Handran

(Signature) (Date)

Chairperson, School Trustees: BG Ammen

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

03 Blaine

0044 Turner Elem

Submit ID: 0044-07225448

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	510,412.82	51,041.28	10%	10.00%	7,012.58	350,392.65	153,007.59	88.32
10 Transportation	150,000.00	24,562.76	20%	16.38%	0.00	45,088.00	104,912.00	60.56
11 Bus Depreciation Reserve	16,240.06	0.00	N/A	0.00%	12,990.06	250.00	3,000.00	1.73
13 Tuition	11,130.00		N/A		10,628.04	500.00	1.96	0.00
14 Retirement	76,000.00	15,200.00	20%	20.00%	13,446.94	62,553.06		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	11,422.82	0.00	N/A	0.00%	3,259.85	662.97	7,500.00	4.33
29 Flexibility	282.80	0.00	N/A	0.00%	257.80	25.00	0.00	0.00
61 Building Reserve	153,445.10	0.00	N/A	0.00%	133,495.10	15,960.00	3,990.00	2.30
Total of All Funds	928,933.60	90,804.04			181,090.37	475,431.68	272,411.55	157.24

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

03 Blaine

0044 Turner Elem

Submit ID: 0044-07225448

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TURNER K-6	30 *
M1	TURNER 7-8	10 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	199,693.45
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	24,205.07
D.	At Risk Student	(I-D)	1,478.22
E.	Indian Education For All	(I-E)	985.20
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	943.20
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	5,400.22
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,799.96
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,425.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	45
B.	BASE Budget Limit	(II-B)	412,892.65
C.	Maximum Budget Limit	(II-C)	511,673.42
D.	Over-BASE Levy As Submitted on Budget	(II-D)	116,885.64
E.	Adopted Budget	(II-E)	529,778.29

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	393,527.18
H.	Maximum Budget Limit	(II-H)	485,395.55
I.	Highest Budget Without a Vote	(II-I)	510,412.82
J.	Highest Budget	(II-J)	532,554.44
K.	Highest Voted Amount	(II-K)	22,141.62
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	510,412.82

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		51,041.28
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,012.58
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,012.58	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		58,053.86

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		510,412.82
1.	BASE Budget Limit	(V-A1)	393,527.18	
2.	Over-BASE Budget	(V-A2)	116,885.64	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		199,693.45
1.	Direct State Aid Paid By State	(V-B1)	199,693.45	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		24,205.07
D.	At Risk Student	(V-D)		1,478.22
E.	Indian Education For All	(V-E)		985.20
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		943.20
H.	Special Education Allowable Cost Payment	(V-H)		5,400.22
I.	Remaining Fund Balance Available	(V-I)		7,012.58
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,334.04
1.	Actual Non-Levy Revenue	(V-J1)	4,334.04	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		149,233.20
1.	State - Guaranteed Tax Base Aid	(V-L1)	113,111.25	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	36,121.95	
M.	**Subtotal of BASE Budget Revenue	(V-M)		393,527.18

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		116,885.64
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		116,885.64

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.85
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		67.47
1.	District Property Tax Levy Mills	(V-U1)	67.47	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		88.32

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

03 Blaine

0044 Turner Elem

Submit ID: 0044-07225448

01 General Fund

Adopted Budget	0001	510,412.82

Budget Uses

Expenditure Budget	0002	510,412.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,012.58
Direct State Aid	3110	199,693.45
Quality Educator	3111	24,205.07
At Risk Student	3112	1,478.22
Indian Education For All	3113	985.20
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	5,400.22
Data For Achievement	3116	943.20
State - Guaranteed Tax Base Aid	3120	113,111.25

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,789.42
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	544.62
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	36,121.95		
Over-BASE Levy	1110(c)	116,885.64		
District Tax Levy			1110	153,007.59
Total Estimated Revenues to Fund Adopted Budget			0004	510,412.82
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,080.00
Contingency	0006	4,008.00
Over-Schedule	0011	105,912.00
Fund Balance for Budget	TFS48	24,562.76
Operating Reserve	0961	24,562.76
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	1,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,044.00
State - On-Schedule Transportation Reimbursement	3210	22,044.00
District Tax Levy	1110	104,912.00
District Mills	999	60.56
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0044 Turner Elem

Submit ID: 0044-07225448

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	16,240.06

Budget Uses

Expenditure Budget	0002	16,240.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,990.06
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,990.06
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	250.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	3,000.00
District Mills	999	1.73
Total Estimated Revenues to Fund Adopted Budget	0004	16,240.06

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Blue Bird Activity Bus	2023	61,000.00	12,200.00	12,200.00	3,000.00
Total					3,000.00

Budget Report
FY 2025
03 Blaine
0044 Turner Elem

Submit ID: 0044-07225448

13 Tuition Fund

Adopted Budget	0001	11,130.00

Budget Uses

Expenditure Budget	0002	11,130.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10,628.04
Unreserved Fund Balance Reappropriated	0970	10,628.04

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1.96
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	11,130.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
03 Blaine
0044 Turner Elem

Submit ID: 0044-07225448

14 Retirement Fund

Adopted Budget	0001	76,000.00

Budget Uses

Expenditure Budget	0002	76,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	28,646.94
Operating Reserve	0961	15,200.00
Unreserved Fund Balance Reappropriated	0970	13,446.94

Estimated Funding Sources

Interest Earnings	1510	1,325.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	61,228.06
Total Estimated Revenues to Fund Adopted Budget	0004	76,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0044 Turner Elem

Submit ID: 0044-07225448

28 Technology Fund

Adopted Budget	0001	11,422.82

Budget Uses

Expenditure Budget	0002	11,422.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,259.85
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,259.85
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	300.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	362.97
District Tax Levy	1110	7,500.00
District Mills	999	4.33
Total Estimated Revenues to Fund Adopted Budget	0004	11,422.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0044 Turner Elem

Submit ID: 0044-07225448

29 Flexibility Fund

Adopted Budget	0001	282.80

Budget Uses

Expenditure Budget	0002	282.80
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	257.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	257.80

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	25.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	282.80
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0044 Turner Elem

Submit ID: 0044-07225448

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0044 Turner Elem

Submit ID: 0044-07225448

61 Building Reserve Fund

Adopted Budget		0001	153,445.10

Budget Uses

Expenditure Budget		0002	153,445.10
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	133,495.10
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	133,495.10
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,960.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,990.00	
District Tax Levy		1110	3,990.00
District Mills		999	2.30
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.30
Total Estimated Revenues to Fund Adopted Budget		0004	153,445.10

Budget Report
FY 2025

03 Blaine

0045 Turner H S

Submit ID: 0045-17347288

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	24	2,073,742

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Cassie Handran

(Signature) (Date)

Chairperson, School Trustees: BG Ammen

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

03 Blaine

0045 Turner H S

Submit ID: 0045-17347288

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	581,113.87	58,111.39	10%	10.00%	6,486.68	428,154.74	146,472.45	70.63
10 Transportation	107,250.00	11,086.19	20%	10.34%	0.00	28,906.70	78,343.30	37.78
11 Bus Depreciation Reserve	14,446.74	0.00	N/A	0.00%	12,196.74	250.00	2,000.00	0.96
13 Tuition	5,000.00		N/A		0.00	5,000.00	0.00	0.00
14 Retirement	65,000.00	13,000.00	20%	20.00%	12,365.21	52,634.79		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	12,655.02	0.00	N/A	0.00%	4,378.45	776.57	7,500.00	3.62
29 Flexibility	3,256.55	0.00	N/A	0.00%	2,931.55	325.00	0.00	0.00
61 Building Reserve	122,504.73	0.00	N/A	0.00%	105,414.73	13,672.00	3,418.00	1.65
Total of All Funds	911,226.91	82,197.58			143,773.36	529,719.80	237,733.75	114.64

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

03 Blaine

0045 Turner H S

Submit ID: 0045-17347288

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 TURNER HS 9-12 24

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	244,709.70
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	16,197.93
D.	At Risk Student	(I-D)	1,322.67
E.	Indian Education For All	(I-E)	591.12
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	565.92
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,811.92
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,270.56
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,610.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	19
B.	BASE Budget Limit	(II-B)	421,719.70
C.	Maximum Budget Limit	(II-C)	524,647.80
D.	Over-BASE Levy As Submitted on Budget	(II-D)	134,217.56
E.	Adopted Budget	(II-E)	555,937.26

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	462,481.75
H.	Maximum Budget Limit	(II-H)	573,750.42
I.	Highest Budget Without a Vote	(II-I)	581,113.87
J.	Highest Budget	(II-J)	581,113.87
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	581,113.87

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		58,111.39
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		6,486.68
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	6,486.68	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		64,598.07

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		581,113.87
1.	BASE Budget Limit	(V-A1)	462,481.75	
2.	Over-BASE Budget	(V-A2)	118,632.12	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		244,709.70
1.	Direct State Aid Paid By State	(V-B1)	244,709.70	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		16,197.93
D.	At Risk Student	(V-D)		1,322.67
E.	Indian Education For All	(V-E)		591.12
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		565.92
H.	Special Education Allowable Cost Payment	(V-H)		3,811.92
I.	Remaining Fund Balance Available	(V-I)		6,486.68
J.	Non-Levy Revenue and Funding Sources	(V-J)		5,149.28
1.	Actual Non-Levy Revenue	(V-J1)	5,149.28	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		183,646.53
1.	State - Guaranteed Tax Base Aid	(V-L1)	155,806.20	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	27,840.33	
M.	**Subtotal of BASE Budget Revenue	(V-M)		462,481.75

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		118,632.12
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		118,632.12

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.42
U.	Over-BASE Mills	(V-U)		57.21
1.	District Property Tax Levy Mills	(V-U1)	57.21	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		70.63

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

03 Blaine

0045 Turner H S

Submit ID: 0045-17347288

01 General Fund

Adopted Budget	0001	581,113.87

Budget Uses

Expenditure Budget	0002	581,113.87
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	6,486.68
Direct State Aid	3110	244,709.70
Quality Educator	3111	16,197.93
At Risk Student	3112	1,322.67
Indian Education For All	3113	591.12
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,811.92
Data For Achievement	3116	565.92
State - Guaranteed Tax Base Aid	3120	155,806.20

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,623.87
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	525.41
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	27,840.33		
Over-BASE Levy	1110(c)	118,632.12		
District Tax Levy			1110	146,472.45
Total Estimated Revenues to Fund Adopted Budget			0004	581,113.87
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	107,250.00

Budget Uses

Expenditure Budget	0002	107,250.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	26,097.00
Contingency	0006	2,609.70
Over-Schedule	0011	78,543.30
Fund Balance for Budget	TFS48	11,086.19
Operating Reserve	0961	11,086.19
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	14,353.35
State - On-Schedule Transportation Reimbursement	3210	14,353.35
District Tax Levy	1110	78,343.30
District Mills	999	37.78
Total Estimated Revenues to Fund Adopted Budget	0004	107,250.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	14,446.74

Budget Uses

Expenditure Budget	0002	14,446.74
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	12,196.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,196.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	250.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	2,000.00
District Mills	999	0.96
Total Estimated Revenues to Fund Adopted Budget	0004	14,446.74

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Blue Bird Activity Bus	2024	59,000.00	11,800.00	11,800.00	2,000.00
Total					2,000.00

Budget Report
FY 2025
03 Blaine
0045 Turner H S

Submit ID: 0045-17347288

13 Tuition Fund

Adopted Budget	0001	5,000.00

Budget Uses

Expenditure Budget	0002	5,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	200.00
Other Revenue from Local Sources	1900	4,800.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
03 Blaine
0045 Turner H S

Submit ID: 0045-17347288

14 Retirement Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,365.21
Operating Reserve	0961	13,000.00
Unreserved Fund Balance Reappropriated	0970	12,365.21

Estimated Funding Sources

Interest Earnings	1510	850.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	51,784.79
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0045 Turner H S

Submit ID: 0045-17347288

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0045 Turner H S

Submit ID: 0045-17347288

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	12,655.02

Budget Uses

Expenditure Budget	0002	12,655.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	4,378.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4,378.45
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	350.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	426.57
District Tax Levy	1110	7,500.00
District Mills	999	3.62
Total Estimated Revenues to Fund Adopted Budget	0004	12,655.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
03 Blaine
0045 Turner H S

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29 Flexibility Fund

Adopted Budget	0001	3,256.55

Budget Uses

Expenditure Budget	0002	3,256.55
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,931.55
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,931.55

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	325.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,256.55
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0045 Turner H S

Submit ID: 0045-17347288

61 Building Reserve Fund

Adopted Budget		0001	122,504.73

Budget Uses

Expenditure Budget		0002	122,504.73
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	105,414.73
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	105,414.73
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,672.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,418.00	
District Tax Levy		1110	3,418.00
District Mills		999	1.65
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.65
Total Estimated Revenues to Fund Adopted Budget		0004	122,504.73

Budget Report
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28 Madison

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0540 Twin Bridges K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 157	* 63	6,124,642

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Tara Rhea

(Signature) (Date)

Chairperson, School Trustees: Jaime Wood

(Signature) (Date)

County Superintendent: Pam Birkeland

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
28 Madison
0540 Twin Bridges K-12 Schools

Submit ID: 0540-06921342

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,283,737.34	228,091.97	10%	9.99%	0.00	1,599,257.90	684,479.44	111.77
10 Transportation	302,861.18	60,572.24	20%	20.00%	57,578.69	86,472.93	158,809.56	25.93
11 Bus Depreciation Reserve	372,313.25	0.00	N/A	0.00%	266,730.15	11,715.03	93,868.07	15.33
13 Tuition	480,000.00		N/A		383,229.91	11,136.86	85,633.23	13.98
14 Retirement	320,000.00	64,000.00	20%	20.00%	20,420.49	299,579.51		
17 Adult Education	10,000.00	0.00	35%	0.00%	2,342.16	0.00	7,657.84	1.25
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	68,904.19	0.00	N/A	0.00%	7,218.69	1,685.50	60,000.00	9.80
29 Flexibility	26,506.07	0.00	N/A	0.00%	11,100.95	15,405.12	0.00	0.00
61 Building Reserve	83,648.49	0.00	N/A	0.00%	29,448.49	35,520.40	18,679.60	3.05
Total of All Funds	3,947,970.52	352,664.21			778,069.53	2,060,773.25	1,109,127.74	181.11

50 Debt Service Tax Jurisdiction								
0540	247,315.00	0.00	20-9-438	0.00%	26,612.72	3,446.90	217,255.38	35.47

Budget Report
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0540 Twin Bridges K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	TWIN BRIDGES K-6	126	*
M1	TWIN BRIDGES 7-8	31	*
H1	TWIN BRIDGES HS 9-12	63	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	930,486.82
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	91,825.00
D.	At Risk Student	(I-D)	5,865.86
E.	Indian Education For All	(I-E)	5,418.60
F.	American Indian Achievement Gap	(I-F)	1,210.00
G.	Data For Achievement	(I-G)	5,187.60
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	34,307.28
I.	State Special Education Related-Services Payment To Coop	(I-I)	11,435.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	11,502.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	17,565.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	220
B.	BASE Budget Limit	(II-B)	1,771,911.31
C.	Maximum Budget Limit	(II-C)	2,203,220.53
D.	Over-BASE Levy As Submitted on Budget	(II-D)	478,070.05
E.	Adopted Budget	(II-E)	2,249,981.36

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,827,412.07
H.	Maximum Budget Limit	(II-H)	2,271,182.66
I.	Highest Budget Without a Vote	(II-I)	2,283,737.34
J.	Highest Budget	(II-J)	2,283,737.34
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,283,737.34

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0540 Twin Bridges K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		228,091.97
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		228,091.97

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	24,618.65	9,688.63	34,307.28
B.	Special Education RSBG to Coop	8,205.70	3,229.34	11,435.04
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	13,129.74	5,167.19	18,296.93

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	1,043,199.50	507,748.50	1,550,948.00
		1,220,090.50	861,535.50	2,081,626.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	430,691.95	304,122.03	734,813.98
H.	Special Education in BASE@40%	13,129.74	5,167.19	18,296.93
I.	Subsidized BASE Amount	443,821.69	309,289.22	753,110.91
J.	Subsidized BASE Ratio	59%	41%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,283,737.34
1.	BASE Budget Limit	(V-A1)	1,827,412.07	
2.	Over-BASE Budget	(V-A2)	456,325.27	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		930,486.82
1.	Direct State Aid Paid By State	(V-B1)	930,486.82	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		91,825.00
D.	At Risk Student	(V-D)		5,865.86
E.	Indian Education For All	(V-E)		5,418.60
F.	American Indian Achievement Gap	(V-F)		1,210.00
G.	Data For Achievement	(V-G)		5,187.60

H.	Special Education Allowable Cost Payment	(V-H)		34,307.28
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		19,392.12
1.	Actual Non-Levy Revenue	(V-J1)	19,392.12	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		733,718.79
1.	State - Guaranteed Tax Base Aid	(V-L1)	505,564.62	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	228,154.17	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,827,412.07

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		456,325.27
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		456,325.27

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.56
T.	BASE Mills - High School	(V-T)		12.70
U.	Over-BASE Mills	(V-U)		74.51
1.	District Property Tax Levy Mills	(V-U1)	74.51	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		111.77

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
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28 Madison

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0540 Twin Bridges K-12 Schools

01 General Fund

Adopted Budget	0001	2,283,737.34

Budget Uses

Expenditure Budget	0002	2,283,737.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	930,486.82
Quality Educator	3111	91,825.00
At Risk Student	3112	5,865.86
Indian Education For All	3113	5,418.60
American Indian Achievement Gap	3114	1,210.00
State Special Education Allowable Cost Payment to Districts	3115	34,307.28
Data For Achievement	3116	5,187.60
State - Guaranteed Tax Base Aid	3120	505,564.62

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	7,781.10
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	11,611.02
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	228,154.17		
Over-BASE Levy	1110(c)	456,325.27		
District Tax Levy			1110	684,479.44
Total Estimated Revenues to Fund Adopted Budget			0004	2,283,737.34
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	302,861.18

Budget Uses

Expenditure Budget	0002	302,861.18
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	78,611.75
Contingency	0006	7,861.18
Over-Schedule	0011	216,388.25
Fund Balance for Budget	TFS48	118,150.93
Operating Reserve	0961	60,572.24
Unreserved Fund Balance Reappropriated	0970	57,578.69

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	43,236.46
State - On-Schedule Transportation Reimbursement	3210	43,236.47
District Tax Levy	1110	158,809.56
District Mills	999	25.93
Total Estimated Revenues to Fund Adopted Budget	0004	302,861.18
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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0540 Twin Bridges K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	372,313.25

Budget Uses

Expenditure Budget	0002	372,313.25
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	266,730.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	266,730.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	11,715.03
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	93,868.07
District Mills	999	15.33
Total Estimated Revenues to Fund Adopted Budget	0004	372,313.25

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 Thomas/Deisel/44 Passenger	2023	135,000.00	10,000.00	27,000.00	15,000.00
2024 International CE/diesel/44 Passenger	2023	152,995.16	15,250.00	30,599.03	12,000.00
2020 FORD EXPEDITION	2021	56,995.00	21,000.00	11,399.00	10,500.00
2019 International -71 passenger	2019	87,545.36	73,527.21	17,509.07	17,509.07
2019 BLUEBIRD/GAS/48 PASSENGER	2018	79,500.00	79,700.00	15,900.00	15,900.00
2015 International - 78 seat	2015	114,794.98	131,754.00	22,959.00	22,959.00
2005 ICRP - Coach	2005	109,250.00	163,875.00	N/A	NA
Total					93,868.07

13 Tuition Fund

Adopted Budget	0001	480,000.00

Budget Uses

Expenditure Budget	0002	480,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	383,229.91
Unreserved Fund Balance Reappropriated	0970	383,229.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	11,136.86
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	85,633.23
District Mills	999	13.98
Total Estimated Revenues to Fund Adopted Budget	0004	480,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0540 Twin Bridges K-12 Schools

14 Retirement Fund

Adopted Budget	0001	320,000.00

Budget Uses

Expenditure Budget	0002	320,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	84,420.49
Operating Reserve	0961	64,000.00
Unreserved Fund Balance Reappropriated	0970	20,420.49

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	299,579.51
Total Estimated Revenues to Fund Adopted Budget	0004	320,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	10,000.00

Budget Uses

Expenditure Budget	0002	10,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,342.16
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,342.16

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	7,657.84
District Mills	999	1.25
Total Estimated Revenues to Fund Adopted Budget	0004	10,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	68,904.19

Budget Uses

Expenditure Budget	0002	68,904.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,218.69
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,218.69
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,685.50
District Tax Levy	1110	60,000.00
District Mills	999	9.80
Total Estimated Revenues to Fund Adopted Budget	0004	68,904.19
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	26,506.07

Budget Uses

Expenditure Budget	0002	26,506.07
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,100.95
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,100.95

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	15,405.12
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	26,506.07
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

28 Madison

Submit ID: 0540-06921342

0540 Twin Bridges K-12 Schools

50 Debt Service Fund

0540

Taxable Value		6,124,642.00
Adopted Budget	0001	247,315.00

Budget Uses

Expenditure Budget	0002	247,315.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	26,612.72
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,612.72
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,446.90
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	217,255.38
Jurisdiction Mills	999	35.47
Total Estimated Revenues to Fund Adopted Budget	0004	247,315.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	08/23/2022	06/30/2030	830,000.00	545,000.00	97,500.00	25,700.00	457.50
High School Bond	08/23/2022	06/30/2030	830,000.00	545,000.00	97,500.00	25,700.00	457.50
Total Bond Requirements							247,315.00
Total Debt Service Requirements						0002	247,315.00

Budget Report
FY 2025

28 Madison

Submit ID: 0540-06921342

0540 Twin Bridges K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	83,648.49

Budget Uses

Expenditure Budget		0002	83,648.49
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	29,448.49
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	29,448.49
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	35,520.40
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,679.60	
District Tax Levy		1110	18,679.60
District Mills		999	3.05
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.05
Total Estimated Revenues to Fund Adopted Budget		0004	83,648.49

Budget Report
FY 2025

07 Cascade

0131 Ulm Elem

Submit ID: 0131-89100506

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 146	N/A	2,002,256

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Candice San Miguel

(Signature) (Date)

Chairperson, School Trustees: Kyle Martz

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

07 Cascade

0131 Ulm Elem

Submit ID: 0131-89100506

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,141,385.85	44,198.78	10%	3.87%	0.00	940,493.37	200,892.48	100.34
10 Transportation	60,000.00	4,035.03	20%	6.73%	0.00	30,800.00	29,200.00	14.58
11 Bus Depreciation Reserve	50,514.96	0.00	N/A	0.00%	50,514.96	0.00	0.00	0.00
13 Tuition	179.25		N/A		179.25	0.00	0.00	0.00
14 Retirement	150,000.00	25,327.55	20%	16.89%	0.00	150,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	20,664.90	0.00	N/A	0.00%	19,752.33	912.57	0.00	0.00
29 Flexibility	3.54	0.00	N/A	0.00%	3.54	0.00	0.00	0.00
61 Building Reserve	42,042.94	0.00	N/A	0.00%	11,202.94	10,840.00	20,000.00	9.99
Total of All Funds	1,464,791.44	73,561.36			81,653.02	1,133,045.94	250,092.48	124.91

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

07 Cascade

0131 Ulm Elem

Submit ID: 0131-89100506

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	ULM K-6	134	*
M1	ULM 7-8	12	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	499,349.87
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	51,422.00
D.	At Risk Student	(I-D)	2,432.28
E.	Indian Education For All	(I-E)	3,595.98
F.	American Indian Achievement Gap	(I-F)	726.00
G.	Data For Achievement	(I-G)	3,442.68
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	22,236.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,411.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	14,619.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	144
B.	BASE Budget Limit	(II-B)	949,964.85
C.	Maximum Budget Limit	(II-C)	1,182,188.11
D.	Over-BASE Levy As Submitted on Budget	(II-D)	151,980.55
E.	Adopted Budget	(II-E)	1,101,945.40

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	989,405.30
H.	Maximum Budget Limit	(II-H)	1,230,616.74
I.	Highest Budget Without a Vote	(II-I)	1,141,385.85
J.	Highest Budget	(II-J)	1,230,616.74
K.	Highest Voted Amount	(II-K)	89,230.89
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,141,385.85

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		44,198.78
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		44,198.78

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,141,385.85
1.	BASE Budget Limit	(V-A1)	989,405.30	
2.	Over-BASE Budget	(V-A2)	151,980.55	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		499,349.87
1.	Direct State Aid Paid By State	(V-B1)	499,349.87	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		51,422.00
D.	At Risk Student	(V-D)		2,432.28
E.	Indian Education For All	(V-E)		3,595.98
F.	American Indian Achievement Gap	(V-F)		726.00
G.	Data For Achievement	(V-G)		3,442.68
H.	Special Education Allowable Cost Payment	(V-H)		22,236.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		406,200.29
1.	State - Guaranteed Tax Base Aid	(V-L1)	357,288.36	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	48,911.93	
M.	**Subtotal of BASE Budget Revenue	(V-M)		989,405.30

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		151,980.55
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		151,980.55

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.44
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		75.90
1.	District Property Tax Levy Mills	(V-U1)	75.90	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		100.34

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025
07 Cascade

0131 Ulm Elem

Submit ID: 0131-89100506

01 General Fund

Adopted Budget	0001	1,141,385.85

Budget Uses

Expenditure Budget	0002	1,141,385.85
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	499,349.87
Quality Educator	3111	51,422.00
At Risk Student	3112	2,432.28
Indian Education For All	3113	3,595.98
American Indian Achievement Gap	3114	726.00
State Special Education Allowable Cost Payment to Districts	3115	22,236.20
Data For Achievement	3116	3,442.68
State - Guaranteed Tax Base Aid	3120	357,288.36

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	48,911.93		
Over-BASE Levy	1110(c)	151,980.55		
District Tax Levy			1110	200,892.48
Total Estimated Revenues to Fund Adopted Budget			0004	1,141,385.85
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	60,000.00

Budget Uses

Expenditure Budget	0002	60,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	28,000.00
Contingency	0006	2,800.00
Over-Schedule	0011	29,200.00
Fund Balance for Budget	TFS48	4,035.03
Operating Reserve	0961	4,035.03
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,400.00
State - On-Schedule Transportation Reimbursement	3210	15,400.00
District Tax Levy	1110	29,200.00
District Mills	999	14.58
Total Estimated Revenues to Fund Adopted Budget	0004	60,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

07 Cascade

0131 Ulm Elem

Submit ID: 0131-89100506

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	50,514.96

Budget Uses

Expenditure Budget	0002	50,514.96
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	50,514.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	50,514.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	50,514.96

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2004	2020	0.00	0.00	N/A	NA
2001	2009	32,500.00	48,750.00	N/A	NA
Total					0.00

13 Tuition Fund

Adopted Budget	0001	179.25

Budget Uses

Expenditure Budget	0002	179.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	179.25
Unreserved Fund Balance Reappropriated	0970	179.25

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	179.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	25,327.55
Operating Reserve	0961	25,327.55
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	150,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	20,664.90

Budget Uses

Expenditure Budget	0002	20,664.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	19,752.33
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	19,752.33
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	912.57
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	20,664.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3.54

Budget Uses

Expenditure Budget	0002	3.54
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3.54

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
07 Cascade

0131 Ulm Elem

Submit ID: 0131-89100506

61 Building Reserve Fund

Adopted Budget		0001	42,042.94

Budget Uses

Expenditure Budget		0002	42,042.94
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	11,202.94
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	11,202.94
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	10,840.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	20,000.00	
District Tax Levy		1110	20,000.00
District Mills		999	9.99
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	9.99
Total Estimated Revenues to Fund Adopted Budget		0004	42,042.94

Budget Report
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24 Lake

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1211 Upper West Shore Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 53	N/A	12,863,362

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: RaSena Christopher

(Signature) (Date)

Chairperson, School Trustees: Greg Simonson

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

24 Lake

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1211 Upper West Shore Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	403,039.62	39,073.02	10%	9.69%	0.00	228,206.44	174,833.18	13.59
10 Transportation	2,728.74	545.75	20%	20.00%	264.83	2,463.91	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	20,160.00		N/A		8,423.18	0.00	11,736.82	0.91
14 Retirement	62,116.00	11,397.01	20%	18.35%	0.00	62,116.00		
17 Adult Education	12,256.90	0.00	35%	0.00%	12,256.90	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	741.03	0.00	N/A	0.00%	395.51	345.52	0.00	0.00
29 Flexibility	10.11	0.00	N/A	0.00%	10.11	0.00	0.00	0.00
61 Building Reserve	72,472.04	0.00	N/A	0.00%	50,982.04	2,840.00	18,650.00	1.45
Total of All Funds	573,524.44	51,015.78			72,332.57	295,971.87	205,220.00	15.95

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

24 Lake

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1211 Upper West Shore Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 UPPER WEST SHORE K-8 53 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	175,652.40
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	20,201.50
D.	At Risk Student	(I-D)	4,512.24
E.	Indian Education For All	(I-E)	1,305.39
F.	American Indian Achievement Gap	(I-F)	2,662.00
G.	Data For Achievement	(I-G)	1,249.74
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	21,652.77
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	59
B.	BASE Budget Limit	(II-B)	383,316.51
C.	Maximum Budget Limit	(II-C)	472,870.24
D.	Over-BASE Levy As Submitted on Budget	(II-D)	28,428.15
E.	Adopted Budget	(II-E)	411,744.66

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	374,611.47
H.	Maximum Budget Limit	(II-H)	466,194.81
I.	Highest Budget Without a Vote	(II-I)	403,039.62
J.	Highest Budget	(II-J)	466,194.81
K.	Highest Voted Amount	(II-K)	63,155.19
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	403,039.62

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		39,073.02
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		39,073.02

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		403,039.62
1.	BASE Budget Limit	(V-A1)	374,611.47	
2.	Over-BASE Budget	(V-A2)	28,428.15	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		175,652.40
1.	Direct State Aid Paid By State	(V-B1)	175,652.40	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		20,201.50
D.	At Risk Student	(V-D)		4,512.24
E.	Indian Education For All	(V-E)		1,305.39
F.	American Indian Achievement Gap	(V-F)		2,662.00
G.	Data For Achievement	(V-G)		1,249.74
H.	Special Education Allowable Cost Payment	(V-H)		21,652.77
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		970.40
1.	Actual Non-Levy Revenue	(V-J1)	970.40	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		146,405.03
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	146,405.03	
M.	**Subtotal of BASE Budget Revenue	(V-M)		374,611.47

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		28,428.15
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		28,428.15

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		11.38
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		2.21
1.	District Property Tax Levy Mills	(V-U1)	2.21	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		13.59

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

24 Lake

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1211 Upper West Shore Elem

01 General Fund

Adopted Budget	0001	403,039.62

Budget Uses

Expenditure Budget	0002	403,039.62
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	175,652.40
Quality Educator	3111	20,201.50
At Risk Student	3112	4,512.24
Indian Education For All	3113	1,305.39
American Indian Achievement Gap	3114	2,662.00
State Special Education Allowable Cost Payment to Districts	3115	21,652.77
Data For Achievement	3116	1,249.74
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	970.40
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	146,405.03		
Over-BASE Levy	1110(c)	28,428.15		
District Tax Levy			1110	174,833.18
Total Estimated Revenues to Fund Adopted Budget			0004	403,039.62
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,728.74

Budget Uses

Expenditure Budget	0002	2,463.91
Add To Fund Balance	0003	264.83

Transportation Schedule Data

On-Schedule	0005	2,728.74
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	810.58
Operating Reserve	0961	545.75
Unreserved Fund Balance Reappropriated	0970	264.83

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,099.54
State - On-Schedule Transportation Reimbursement	3210	1,364.37
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,728.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

24 Lake

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1211 Upper West Shore Elem

13 Tuition Fund

Adopted Budget	0001	20,160.00

Budget Uses

Expenditure Budget	0002	20,160.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,423.18
Unreserved Fund Balance Reappropriated	0970	8,423.18

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	11,736.82
District Mills	999	0.91
Total Estimated Revenues to Fund Adopted Budget	0004	20,160.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	62,116.00

Budget Uses

Expenditure Budget	0002	62,116.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,397.01
Operating Reserve	0961	11,397.01
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	62,116.00
Total Estimated Revenues to Fund Adopted Budget	0004	62,116.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	12,256.90

Budget Uses

Expenditure Budget	0002	12,256.90
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	12,256.90
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	12,256.90

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	12,256.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

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1211 Upper West Shore Elem

28 Technology Fund

Adopted Budget	0001	741.03

Budget Uses

Expenditure Budget	0002	741.03
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	395.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	395.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	345.52
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	741.03
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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1211 Upper West Shore Elem

29 Flexibility Fund

Adopted Budget	0001	10.11

Budget Uses

Expenditure Budget	0002	10.11
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	10.11
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	10.11

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	10.11
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

Submit ID: 1211-31885571

1211 Upper West Shore Elem

61 Building Reserve Fund

Adopted Budget		0001	72,472.04
Budget Uses			
Expenditure Budget		0002	72,472.04
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	50,982.04
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	50,982.04
TIF Fund Balance Reappropriated		0973	0.00
Estimated Funding Sources			
Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	2,840.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,650.00	
District Tax Levy		1110	18,650.00
District Mills		999	1.45
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.45
Total Estimated Revenues to Fund Adopted Budget		0004	72,472.04

Budget Report
FY 2025

37 Pondera

0679 Valier Elem

Submit ID: 0679-54263326

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 118	N/A	4,320,711

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Amber Brown

(Signature) (Date)

Chairperson, School Trustees: Donald Davis

(Signature) (Date)

County Superintendent: Shaunna Graham

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

37 Pondera

0679 Valier Elem

Submit ID: 0679-54263326

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,139,314.22	113,931.42	10%	10.00%	0.00	754,280.56	385,033.66	89.09
10 Transportation	100,000.00	20,000.00	20%	20.00%	2,816.73	44,965.54	52,217.73	12.09
11 Bus Depreciation Reserve	194,665.66	0.00	N/A	0.00%	165,537.66	0.00	29,128.00	6.74
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	155,000.00	26,146.44	20%	16.87%	0.00	155,000.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	30,022.37	0.00	N/A	0.00%	7,236.96	785.41	22,000.00	5.09
29 Flexibility	36,386.87	0.00	N/A	0.00%	36,386.87	0.00	0.00	0.00
61 Building Reserve	197,261.34	0.00	N/A	0.00%	158,401.34	20,450.82	18,409.18	4.26
Total of All Funds	1,852,650.46	160,077.86			370,379.56	975,482.33	506,788.57	117.27

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

37 Pondera

0679 Valier Elem

Submit ID: 0679-54263326

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	VALIER K-8	96 *
M1	VALIER 7-8	22 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	428,666.52
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	38,981.55
D.	At Risk Student	(I-D)	5,388.12
E.	Indian Education For All	(I-E)	2,906.34
F.	American Indian Achievement Gap	(I-F)	7,744.00
G.	Data For Achievement	(I-G)	2,782.44
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	17,312.47
I.	State Special Education Related-Services Payment To Coop	(I-I)	5,770.46
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,992.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	126
B.	BASE Budget Limit	(II-B)	885,174.63
C.	Maximum Budget Limit	(II-C)	1,091,242.44
D.	Over-BASE Levy As Submitted on Budget	(II-D)	250,346.70
E.	Adopted Budget	(II-E)	1,135,521.33

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	851,536.49
H.	Maximum Budget Limit	(II-H)	1,057,183.35
I.	Highest Budget Without a Vote	(II-I)	1,139,314.22
J.	Highest Budget	(II-J)	1,139,314.22
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,139,314.22

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		113,931.42
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		113,931.42

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,139,314.22
1.	BASE Budget Limit	(V-A1)	851,536.49	
2.	Over-BASE Budget	(V-A2)	287,777.73	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		428,666.52
1.	Direct State Aid Paid By State	(V-B1)	428,666.52	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		38,981.55
D.	At Risk Student	(V-D)		5,388.12
E.	Indian Education For All	(V-E)		2,906.34
F.	American Indian Achievement Gap	(V-F)		7,744.00
G.	Data For Achievement	(V-G)		2,782.44
H.	Special Education Allowable Cost Payment	(V-H)		17,312.47
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,948.56
1.	Actual Non-Levy Revenue	(V-J1)	3,948.56	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		343,806.49
1.	State - Guaranteed Tax Base Aid	(V-L1)	246,550.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	97,255.93	
M.	**Subtotal of BASE Budget Revenue	(V-M)		851,536.49

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		287,777.73
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		287,777.73

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.49
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		66.60
1.	District Property Tax Levy Mills	(V-U1)	66.60	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		89.09

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,139,314.22

Budget Uses

Expenditure Budget	0002	1,139,314.22
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	428,666.52
Quality Educator	3111	38,981.55
At Risk Student	3112	5,388.12
Indian Education For All	3113	2,906.34
American Indian Achievement Gap	3114	7,744.00
State Special Education Allowable Cost Payment to Districts	3115	17,312.47
Data For Achievement	3116	2,782.44
State - Guaranteed Tax Base Aid	3120	246,550.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,948.56
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	97,255.93		
Over-BASE Levy	1110(c)	287,777.73		
District Tax Levy			1110	385,033.66
Total Estimated Revenues to Fund Adopted Budget			0004	1,139,314.22
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,877.76
Contingency	0006	4,087.78
Over-Schedule	0011	55,034.46
Fund Balance for Budget	TFS48	22,816.73
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	2,816.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,482.77
State - On-Schedule Transportation Reimbursement	3210	22,482.77
District Tax Levy	1110	52,217.73
District Mills	999	12.09
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	194,665.66

Budget Uses

Expenditure Budget	0002	194,665.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	165,537.66
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	165,537.66
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	29,128.00
District Mills	999	6.74
Total Estimated Revenues to Fund Adopted Budget	0004	194,665.66

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Bluebird Vision	2024	65,525.00	0.00	13,105.00	6,553.00
2024 Bluebird Bus	2023	63,000.00	12,600.00	12,600.00	6,300.00
2018 Champion Premier Bus	2021	91,350.00	36,540.00	18,270.00	0.00
2020 Chev Micro Bird Bus	2021	69,250.00	41,550.00	13,850.00	6,925.00
2019 Bluebird Bus	2018	93,500.00	84,150.00	18,700.00	9,350.00
Total					29,128.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
37 Pondera

0679 Valier Elem

Submit ID: 0679-54263326

14 Retirement Fund

Adopted Budget	0001	155,000.00

Budget Uses

Expenditure Budget	0002	155,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,146.44
Operating Reserve	0961	26,146.44
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	155,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	155,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	30,022.37

Budget Uses

Expenditure Budget	0002	30,022.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,236.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,236.96
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	785.41
District Tax Levy	1110	22,000.00
District Mills	999	5.09
Total Estimated Revenues to Fund Adopted Budget	0004	30,022.37
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	36,386.87

Budget Uses

Expenditure Budget	0002	36,386.87
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	36,386.87
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	36,386.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	36,386.87
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

37 Pondera

0679 Valier Elem

Submit ID: 0679-54263326

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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37 Pondera

0679 Valier Elem

Submit ID: 0679-54263326

61 Building Reserve Fund

Adopted Budget	0001	197,261.34

Budget Uses

Expenditure Budget	0002	197,261.34
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	158,401.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	158,401.34
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	20,450.82
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	10,000.00	
Building Reserve Permissive Levy	1110(b)	8,409.18	
District Tax Levy		1110	18,409.18
District Mills		999	4.26
Building Reserve Voted Mills		0134	2.31
Building Reserve Permissive Mills		0135	1.95
Total Estimated Revenues to Fund Adopted Budget		0004	197,261.34

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2015	100,000.00	10	612	90,000.00	10,000.00	10,000.00
Total						10,000.00

Budget Report
FY 2025

37 Pondera

0680 Valier H S

Submit ID: 0680-07509664

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	43	5,357,945

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Amber Brown

(Signature) (Date)

Chairperson, School Trustees: Donald Davis

(Signature) (Date)

County Superintendent: Shaunna Graham

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

37 Pondera

0680 Valier H S

Submit ID: 0680-07509664

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	806,771.55	78,648.95	10%	9.75%	0.00	548,093.04	258,678.51	48.29
10 Transportation	100,000.00	20,000.00	20%	20.00%	3,175.84	44,965.54	51,858.62	9.68
11 Bus Depreciation Reserve	193,785.13	0.00	N/A	0.00%	162,662.13	0.00	31,123.00	5.81
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	120,000.00	20,134.87	20%	16.78%	0.00	120,000.00		
17 Adult Education	5,399.67	0.00	35%	0.00%	5,399.67	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	34,728.68	0.00	N/A	0.00%	2,161.80	566.88	32,000.00	5.97
29 Flexibility	27,029.53	0.00	N/A	0.00%	27,029.53	0.00	0.00	0.00
61 Building Reserve	121,558.05	0.00	N/A	0.00%	101,278.05	15,443.29	4,836.71	0.90
Total of All Funds	1,409,272.61	118,783.82			301,707.02	729,068.75	378,496.84	70.65

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

37 Pondera

0680 Valier H S

Submit ID: 0680-07509664

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 VALIER HS 9-12 43 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	313,150.54
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	22,100.44
D.	At Risk Student	(I-D)	2,251.58
E.	Indian Education For All	(I-E)	1,059.09
F.	American Indian Achievement Gap	(I-F)	4,356.00
G.	Data For Achievement	(I-G)	1,013.94
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	16,138.99
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,958.78
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	14,920.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	48
B.	BASE Budget Limit	(II-B)	623,069.90
C.	Maximum Budget Limit	(II-C)	776,248.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	180,969.04
E.	Adopted Budget	(II-E)	804,038.94

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	614,607.55
H.	Maximum Budget Limit	(II-H)	765,578.31
I.	Highest Budget Without a Vote	(II-I)	806,771.55
J.	Highest Budget	(II-J)	812,038.64
K.	Highest Voted Amount	(II-K)	5,267.09
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	806,771.55

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		78,648.95
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		78,648.95

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		806,771.55
1.	BASE Budget Limit	(V-A1)	614,607.55	
2.	Over-BASE Budget	(V-A2)	192,164.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		313,150.54
1.	Direct State Aid Paid By State	(V-B1)	313,150.54	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		22,100.44
D.	At Risk Student	(V-D)		2,251.58
E.	Indian Education For All	(V-E)		1,059.09
F.	American Indian Achievement Gap	(V-F)		4,356.00
G.	Data For Achievement	(V-G)		1,013.94
H.	Special Education Allowable Cost Payment	(V-H)		16,138.99
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,716.06
1.	Actual Non-Levy Revenue	(V-J1)	2,716.06	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		251,820.91
1.	State - Guaranteed Tax Base Aid	(V-L1)	185,306.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	66,514.51	
M.	**Subtotal of BASE Budget Revenue	(V-M)		614,607.55

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		192,164.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		192,164.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.42
U.	Over-BASE Mills	(V-U)		35.87
1.	District Property Tax Levy Mills	(V-U1)	35.87	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		48.29

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

37 Pondera

0680 Valier H S

Submit ID: 0680-07509664

01 General Fund

Adopted Budget	0001	806,771.55

Budget Uses

Expenditure Budget	0002	806,771.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	313,150.54
Quality Educator	3111	22,100.44
At Risk Student	3112	2,251.58
Indian Education For All	3113	1,059.09
American Indian Achievement Gap	3114	4,356.00
State Special Education Allowable Cost Payment to Districts	3115	16,138.99
Data For Achievement	3116	1,013.94
State - Guaranteed Tax Base Aid	3120	185,306.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,716.06
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	66,514.51		
Over-BASE Levy	1110(c)	192,164.00		
District Tax Levy			1110	258,678.51
Total Estimated Revenues to Fund Adopted Budget			0004	806,771.55
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	100,000.00

Budget Uses

Expenditure Budget	0002	100,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	40,877.76
Contingency	0006	4,087.78
Over-Schedule	0011	55,034.46
Fund Balance for Budget	TFS48	23,175.84
Operating Reserve	0961	20,000.00
Unreserved Fund Balance Reappropriated	0970	3,175.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	22,482.77
State - On-Schedule Transportation Reimbursement	3210	22,482.77
District Tax Levy	1110	51,858.62
District Mills	999	9.68
Total Estimated Revenues to Fund Adopted Budget	0004	100,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	193,785.13

Budget Uses

Expenditure Budget	0002	193,785.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	162,662.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	162,662.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	31,123.00
District Mills	999	5.81
Total Estimated Revenues to Fund Adopted Budget	0004	193,785.13

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Bluebird Vision	2024	65,525.00	0.00	13,105.00	6,553.00
2024 Bluebird Bus	2023	63,000.00	12,600.00	12,600.00	6,300.00
2018 Champion Premier Bus	2021	91,350.00	36,540.00	18,270.00	18,270.00
2019 Bluebird Bus	2018	161,000.00	177,100.00	32,200.00	0.00
Total					31,123.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	120,000.00

Budget Uses

Expenditure Budget	0002	120,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,134.87
Operating Reserve	0961	20,134.87
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	120,000.00
Total Estimated Revenues to Fund Adopted Budget	0004	120,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	5,399.67

Budget Uses

Expenditure Budget	0002	5,399.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,399.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	5,399.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,399.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	34,728.68

Budget Uses

Expenditure Budget	0002	34,728.68
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,161.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,161.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	566.88
District Tax Levy	1110	32,000.00
District Mills	999	5.97
Total Estimated Revenues to Fund Adopted Budget	0004	34,728.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	27,029.53

Budget Uses

Expenditure Budget	0002	27,029.53
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,029.53
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,029.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	27,029.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

37 Pondera

0680 Valier H S

Submit ID: 0680-07509664

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

37 Pondera

0680 Valier H S

Submit ID: 0680-07509664

61 Building Reserve Fund

Adopted Budget		0001	121,558.05

Budget Uses

Expenditure Budget		0002	121,558.05
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	101,278.05
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	101,278.05
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,443.29
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,836.71	
District Tax Levy		1110	4,836.71
District Mills		999	0.90
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.90
Total Estimated Revenues to Fund Adopted Budget		0004	121,558.05

Budget Report
FY 2025

24 Lake

0483 Valley View Elem

Submit ID: 0483-44888073

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	35	N/A	508,510

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sandi Fitzpatrick

(Signature) (Date)

Chairperson, School Trustees: Kyla Jaeger

(Signature) (Date)

County Superintendent: Carolyn Hall

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

24 Lake

0483 Valley View Elem

Submit ID: 0483-44888073

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	272,679.16	27,186.19	10%	9.97%	0.00	237,773.89	34,905.27	68.66
10 Transportation	0.00	0.00	20%	0.00%	0.00	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	37,286.48	7,457.30	20%	20.00%	15,278.63	22,007.85		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	1,367.86	0.00	N/A	0.00%	1,137.60	230.26	0.00	0.00
29 Flexibility	6,850.91	0.00	N/A	0.00%	6,850.91	0.00	0.00	0.00
61 Building Reserve	36,646.13	0.00	N/A	0.00%	17,686.13	13,875.00	5,085.00	10.00
Total of All Funds	354,830.54	34,643.49			40,953.27	273,887.00	39,990.27	78.66

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

24 Lake

Submit ID: 0483-44888073

0483 Valley View Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 VALLEY VIEW K-8 35

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	124,976.28
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	11,019.00
D.	At Risk Student	(I-D)	1,926.90
E.	Indian Education For All	(I-E)	862.05
F.	American Indian Achievement Gap	(I-F)	968.00
G.	Data For Achievement	(I-G)	825.30
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,411.95
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,780.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	36
B.	BASE Budget Limit	(II-B)	250,135.46
C.	Maximum Budget Limit	(II-C)	308,235.75
D.	Over-BASE Levy As Submitted on Budget	(II-D)	23,029.98
E.	Adopted Budget	(II-E)	273,165.44

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	249,649.18
H.	Maximum Budget Limit	(II-H)	308,161.16
I.	Highest Budget Without a Vote	(II-I)	272,679.16
J.	Highest Budget	(II-J)	308,161.16
K.	Highest Voted Amount	(II-K)	35,482.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	272,679.16

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		27,186.19
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		27,186.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		272,679.16
1.	BASE Budget Limit	(V-A1)	249,649.18	
2.	Over-BASE Budget	(V-A2)	23,029.98	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		124,976.28
1.	Direct State Aid Paid By State	(V-B1)	124,976.28	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		11,019.00
D.	At Risk Student	(V-D)		1,926.90
E.	Indian Education For All	(V-E)		862.05
F.	American Indian Achievement Gap	(V-F)		968.00
G.	Data For Achievement	(V-G)		825.30
H.	Special Education Allowable Cost Payment	(V-H)		7,411.95
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,445.81
1.	Actual Non-Levy Revenue	(V-J1)	1,445.81	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		100,213.89
1.	State - Guaranteed Tax Base Aid	(V-L1)	88,338.60	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	11,875.29	
M.	**Subtotal of BASE Budget Revenue	(V-M)		249,649.18

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		23,029.98
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		23,029.98

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.37
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		45.29
1.	District Property Tax Levy Mills	(V-U1)	45.29	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		68.66

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

24 Lake

0483 Valley View Elem

Submit ID: 0483-44888073

01 General Fund

Adopted Budget	0001	272,679.16

Budget Uses

Expenditure Budget	0002	272,679.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	124,976.28
Quality Educator	3111	11,019.00
At Risk Student	3112	1,926.90
Indian Education For All	3113	862.05
American Indian Achievement Gap	3114	968.00
State Special Education Allowable Cost Payment to Districts	3115	7,411.95
Data For Achievement	3116	825.30
State - Guaranteed Tax Base Aid	3120	88,338.60

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,445.81
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	11,875.29		
Over-BASE Levy	1110(c)	23,029.98		
District Tax Levy			1110	34,905.27
Total Estimated Revenues to Fund Adopted Budget			0004	272,679.16
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

0483 Valley View Elem

Submit ID: 0483-44888073

14 Retirement Fund

Adopted Budget	0001	37,286.48

Budget Uses

Expenditure Budget	0002	37,286.48
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	22,735.93
Operating Reserve	0961	7,457.30
Unreserved Fund Balance Reappropriated	0970	15,278.63

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	22,007.85
Total Estimated Revenues to Fund Adopted Budget	0004	37,286.48
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	1,367.86

Budget Uses

Expenditure Budget	0002	1,367.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,137.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,137.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	230.26
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,367.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

0483 Valley View Elem

Submit ID: 0483-44888073

29 Flexibility Fund

Adopted Budget	0001	6,850.91

Budget Uses

Expenditure Budget	0002	6,850.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,850.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,850.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,850.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

0483 Valley View Elem

Submit ID: 0483-44888073

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

24 Lake

Submit ID: 0483-44888073

0483 Valley View Elem

61 Building Reserve Fund

Adopted Budget		0001	36,646.13

Budget Uses

Expenditure Budget		0002	36,646.13
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	17,686.13
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	17,686.13
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	13,875.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	5,085.00	
District Tax Levy		1110	5,085.00
District Mills		999	10.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	10.00
Total Estimated Revenues to Fund Adopted Budget		0004	36,646.13

Budget Report
FY 2025

07 Cascade

0127 Vaughn Elem

Submit ID: 0127-87052374

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 157	N/A	2,561,796

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jeff Down

(Signature) (Date)

Chairperson, School Trustees: Tom Brooks

(Signature) (Date)

County Superintendent: Diane Heikkila

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
07 Cascade
0127 Vaughn Elem

Submit ID: 0127-87052374

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,231,203.60	123,120.36	10%	10.00%	12,075.91	1,003,463.78	215,663.91	84.21
10 Transportation	110,000.00	22,000.00	20%	20.00%	9,941.88	6,500.00	93,558.12	36.52
11 Bus Depreciation Reserve	197,984.54	0.00	N/A	0.00%	175,607.04	0.00	22,377.50	8.74
13 Tuition	70,606.65		N/A		26,553.65	0.00	44,053.00	17.20
14 Retirement	185,000.00	37,000.00	20%	20.00%	307.89	184,692.11		
17 Adult Education	6,337.91	0.00	35%	0.00%	6,337.91	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	4,137.88	0.00	N/A	0.00%	3,147.23	990.65	0.00	0.00
29 Flexibility	3,713.86	0.00	N/A	0.00%	3,713.86	0.00	0.00	0.00
61 Building Reserve	125,838.83	0.00	N/A	0.00%	93,348.83	25,478.70	7,011.30	2.74
Total of All Funds	1,934,823.27	182,120.36			331,034.20	1,221,125.24	382,663.83	149.41

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

07 Cascade

0127 Vaughn Elem

Submit ID: 0127-87052374

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	VAUGHN K-6	137 *
M1	VAUGHN 7-8	20 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	536,619.83
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	51,275.08
D.	At Risk Student	(I-D)	14,902.04
E.	Indian Education For All	(I-E)	3,866.91
F.	American Indian Achievement Gap	(I-F)	4,356.00
G.	Data For Achievement	(I-G)	3,702.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	23,189.18
I.	State Special Education Related-Services Payment To Coop	(I-I)	7,729.24
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	15,795.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	159
B.	BASE Budget Limit	(II-B)	1,073,246.14
C.	Maximum Budget Limit	(II-C)	1,328,732.81
D.	Over-BASE Levy As Submitted on Budget	(II-D)	157,154.52
E.	Adopted Budget	(II-E)	1,230,400.66

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,074,052.08
H.	Maximum Budget Limit	(II-H)	1,332,701.49
I.	Highest Budget Without a Vote	(II-I)	1,231,206.60
J.	Highest Budget	(II-J)	1,332,701.49
K.	Highest Voted Amount	(II-K)	101,494.89
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,231,203.60

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		123,120.36
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		12,075.91
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	12,075.91	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		135,196.27

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,231,203.60
1.	BASE Budget Limit	(V-A1)	1,074,052.08	
2.	Over-BASE Budget	(V-A2)	157,151.52	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		536,619.83
1.	Direct State Aid Paid By State	(V-B1)	536,619.83	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		51,275.08
D.	At Risk Student	(V-D)		14,902.04
E.	Indian Education For All	(V-E)		3,866.91
F.	American Indian Achievement Gap	(V-F)		4,356.00
G.	Data For Achievement	(V-G)		3,702.06
H.	Special Education Allowable Cost Payment	(V-H)		23,189.18
I.	Remaining Fund Balance Available	(V-I)		12,075.91
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,321.03
1.	Actual Non-Levy Revenue	(V-J1)	4,321.03	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		419,744.04
1.	State - Guaranteed Tax Base Aid	(V-L1)	361,231.65	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	58,512.39	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,074,052.08

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		157,151.52
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		157,151.52

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.87
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		61.34
1.	District Property Tax Levy Mills	(V-U1)	61.34	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		84.21

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

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01 General Fund

Adopted Budget	0001	1,231,203.60

Budget Uses

Expenditure Budget	0002	1,231,203.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	12,075.91
Direct State Aid	3110	536,619.83
Quality Educator	3111	51,275.08
At Risk Student	3112	14,902.04
Indian Education For All	3113	3,866.91
American Indian Achievement Gap	3114	4,356.00
State Special Education Allowable Cost Payment to Districts	3115	23,189.18
Data For Achievement	3116	3,702.06
State - Guaranteed Tax Base Aid	3120	361,231.65

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,321.03
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	58,512.39		
Over-BASE Levy	1110(c)	157,151.52		
District Tax Levy			1110	215,663.91
Total Estimated Revenues to Fund Adopted Budget			0004	1,231,203.60
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	6,500.00
Contingency	0006	0.00
Over-Schedule	0011	103,500.00
Fund Balance for Budget	TFS48	31,941.88
Operating Reserve	0961	22,000.00
Unreserved Fund Balance Reappropriated	0970	9,941.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	3,250.00
State - On-Schedule Transportation Reimbursement	3210	3,250.00
District Tax Levy	1110	93,558.12
District Mills	999	36.52
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	197,984.54

Budget Uses

Expenditure Budget	0002	197,984.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	175,607.04
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	175,607.04
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	22,377.50
District Mills	999	8.74
Total Estimated Revenues to Fund Adopted Budget	0004	197,984.54

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 International bus	2021	104,107.00	26,400.00	20,821.40	12,825.00
2012 THOMAS CVX	2012	92,925.00	129,835.00	18,585.00	9,552.50
2010 THOMAS	2010	88,367.93	132,551.90	N/A	NA
2003Thomas/Mercedes	2003	60,724.00	91,086.00	N/A	NA
Total					22,377.50

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13 Tuition Fund

Adopted Budget	0001	70,606.65

Budget Uses

Expenditure Budget	0002	70,606.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,553.65
Unreserved Fund Balance Reappropriated	0970	26,553.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	44,053.00
District Mills	999	17.20
Total Estimated Revenues to Fund Adopted Budget	0004	70,606.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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14 Retirement Fund

Adopted Budget	0001	185,000.00

Budget Uses

Expenditure Budget	0002	185,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37,307.89
Operating Reserve	0961	37,000.00
Unreserved Fund Balance Reappropriated	0970	307.89

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	184,692.11
Total Estimated Revenues to Fund Adopted Budget	0004	185,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	6,337.91

Budget Uses

Expenditure Budget	0002	6,337.91
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,337.91
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,337.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,337.91
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	4,137.88

Budget Uses

Expenditure Budget	0002	4,137.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,147.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,147.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	990.65
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4,137.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	3,713.86

Budget Uses

Expenditure Budget	0002	3,713.86
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,713.86
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,713.86

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,713.86
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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61 Building Reserve Fund

Adopted Budget		0001	125,838.83

Budget Uses

Expenditure Budget		0002	125,838.83
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	93,348.83
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	93,348.83
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	25,478.70
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	7,011.30	
District Tax Levy		1110	7,011.30
District Mills		999	2.74
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.74
Total Estimated Revenues to Fund Adopted Budget		0004	125,838.83

Budget Report
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41 Ravalli

Submit ID: 0738-98896587

0738 Victor K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 178	80	12,646,776

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Shelley O'Leary

(Signature) (Date)

Chairperson, School Trustees: Tommy Dobberstein

(Signature) (Date)

County Superintendent: Regina Plettenberg

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

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0738 Victor K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,096,377.97	209,637.80	10%	10.00%	0.00	1,629,473.40	466,904.57	36.92
10 Transportation	262,028.68	52,405.74	20%	20.00%	0.00	35,533.91	226,494.77	17.91
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	111,668.00		N/A		1,352.87	0.00	110,315.13	8.72
14 Retirement	288,936.31	57,787.26	20%	20.00%	22,792.43	266,143.88		
17 Adult Education	34,612.00	10,500.00	35%	30.34%	3,638.56	0.00	30,973.44	2.45
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	86,784.28	0.00	N/A	0.00%	44,850.70	1,933.58	40,000.00	3.16
29 Flexibility	31,635.60	0.00	N/A	0.00%	31,635.60	0.00	0.00	0.00
61 Building Reserve	349,252.55	0.00	N/A	0.00%	290,982.55	18,143.52	40,126.48	3.17
Total of All Funds	3,261,295.39	330,330.80			395,252.71	1,951,228.29	914,814.39	72.33

50 Debt Service **Tax Jurisdiction**								
0738	276,200.00	17,234.05	20-9-438	6.24%	0.00	0.00	276,200.00	21.84

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Submit ID: 0738-98896587

0738 Victor K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	VICTOR K-6	137 *
M1	VICTOR 7-8	41 *
H1	VICTOR HS 9-12	80

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,058,477.58
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	101,742.10
D.	At Risk Student	(I-D)	24,046.76
E.	Indian Education For All	(I-E)	6,354.54
F.	American Indian Achievement Gap	(I-F)	3,630.00
G.	Data For Achievement	(I-G)	6,083.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	39,231.01
I.	State Special Education Related-Services Payment To Coop	(I-I)	13,076.18
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,123.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	14,699.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	257
B.	BASE Budget Limit	(II-B)	2,030,105.27
C.	Maximum Budget Limit	(II-C)	2,520,533.25
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	2,030,105.27

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,096,377.97
H.	Maximum Budget Limit	(II-H)	2,601,354.04
I.	Highest Budget Without a Vote	(II-I)	2,096,377.97
J.	Highest Budget	(II-J)	2,601,354.04
K.	Highest Voted Amount	(II-K)	504,976.07
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,096,377.97

Budget Report
FY 2025

41 Ravalli

Submit ID: 0738-98896587

0738 Victor K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		209,637.80
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		209,637.80

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	26,524.61	12,706.40	39,231.01
B.	Special Education RSBG to Coop	8,840.98	4,235.20	13,076.18
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	14,146.24	6,776.64	20,922.88

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	1,192,860.80	644,420.00	1,837,280.80
		1,369,751.80	998,207.00	2,367,958.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	483,522.39	352,367.07	835,889.46
H.	Special Education in BASE@40%	14,146.24	6,776.64	20,922.88
I.	Subsidized BASE Amount	497,668.63	359,143.71	856,812.34
J.	Subsidized BASE Ratio	58%	42%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,096,377.97
1.	BASE Budget Limit	(V-A1)	2,096,377.97	
2.	Over-BASE Budget	(V-A2)	0.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,058,477.58
1.	Direct State Aid Paid By State	(V-B1)	1,058,477.58	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		101,742.10
D.	At Risk Student	(V-D)		24,046.76
E.	Indian Education For All	(V-E)		6,354.54
F.	American Indian Achievement Gap	(V-F)		3,630.00
G.	Data For Achievement	(V-G)		6,083.64

H.	Special Education Allowable Cost Payment	(V-H)		39,231.01
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,861.01
1.	Actual Non-Levy Revenue	(V-J1)	3,861.01	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		852,951.33
1.	State - Guaranteed Tax Base Aid	(V-L1)	386,046.76	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	466,904.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,096,377.97

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		0.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.82
T.	BASE Mills - High School	(V-T)		13.10
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.92

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,096,377.97

Budget Uses

Expenditure Budget	0002	2,096,377.97
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,058,477.58
Quality Educator	3111	101,742.10
At Risk Student	3112	24,046.76
Indian Education For All	3113	6,354.54
American Indian Achievement Gap	3114	3,630.00
State Special Education Allowable Cost Payment to Districts	3115	39,231.01
Data For Achievement	3116	6,083.64
State - Guaranteed Tax Base Aid	3120	386,046.76

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,861.01
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	466,904.57		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	466,904.57
Total Estimated Revenues to Fund Adopted Budget			0004	2,096,377.97
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	262,028.68

Budget Uses

Expenditure Budget	0002	262,028.68
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	32,303.55
Contingency	0006	3,230.36
Over-Schedule	0011	226,494.77
Fund Balance for Budget	TFS48	52,405.74
Operating Reserve	0961	52,405.74
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	17,766.95
State - On-Schedule Transportation Reimbursement	3210	17,766.96
District Tax Levy	1110	226,494.77
District Mills	999	17.91
Total Estimated Revenues to Fund Adopted Budget	0004	262,028.68
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	111,668.00

Budget Uses

Expenditure Budget	0002	111,668.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,352.87
Unreserved Fund Balance Reappropriated	0970	1,352.87

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	110,315.13
District Mills	999	8.72
Total Estimated Revenues to Fund Adopted Budget	0004	111,668.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	288,936.31

Budget Uses

Expenditure Budget	0002	288,936.31
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	80,579.69
Operating Reserve	0961	57,787.26
Unreserved Fund Balance Reappropriated	0970	22,792.43

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	266,143.88
Total Estimated Revenues to Fund Adopted Budget	0004	288,936.31
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	34,612.00

Budget Uses

Expenditure Budget	0002	34,612.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,138.56
Operating Reserve	0961	10,500.00
Unreserved Fund Balance Reappropriated	0970	3,638.56

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	30,973.44
District Mills	999	2.45
Total Estimated Revenues to Fund Adopted Budget	0004	34,612.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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28 Technology Fund

Adopted Budget	0001	86,784.28

Budget Uses

Expenditure Budget	0002	86,784.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	44,850.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	44,850.70
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,933.58
District Tax Levy	1110	40,000.00
District Mills	999	3.16
Total Estimated Revenues to Fund Adopted Budget	0004	86,784.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	31,635.60

Budget Uses

Expenditure Budget	0002	31,635.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,635.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	31,635.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	31,635.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0738 Victor K-12 Schools

50 Debt Service Fund

0738

Taxable Value		12,646,776.00
Adopted Budget	0001	276,200.00

Budget Uses

Expenditure Budget	0002	276,200.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	17,234.05
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	17,234.05
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	276,200.00
Jurisdiction Mills	999	21.84
Total Estimated Revenues to Fund Adopted Budget	0004	276,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	12/21/2006	06/30/2027	1,800,000.00	262,500.00	122,500.00	15,400.00	0.00
High School Bond	12/21/2006	06/30/2027	1,800,000.00	262,500.00	122,500.00	15,400.00	400.00
Total Bond Requirements							276,200.00
Total Debt Service Requirements						0002	276,200.00

Budget Report
FY 2025

41 Ravalli

Submit ID: 0738-98896587

0738 Victor K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	349,252.55

Budget Uses

Expenditure Budget		0002	349,252.55
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	290,982.55
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	290,982.55
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	18,143.52
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	40,126.48	
District Tax Levy		1110	40,126.48
District Mills		999	3.17
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	3.17
Total Estimated Revenues to Fund Adopted Budget		0004	349,252.55

Budget Report
FY 2025

29 McCone

0566 Vida Elem

Submit ID: 0566-61011055

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 46	N/A	2,617,738

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Brenda Campbell

(Signature) (Date)

Chairperson, School Trustees: Scott Nasner

(Signature) (Date)

County Superintendent: Nita Crockett

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

29 McCone

0566 Vida Elem

Submit ID: 0566-61011055

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	386,322.81	68,836.88	10%	17.82%	2,369.51	253,380.55	130,572.75	49.87
10 Transportation	84,000.00	11,972.60	20%	14.25%	3,528.32	27,500.00	52,971.68	20.24
11 Bus Depreciation Reserve	274,502.15	0.00	N/A	0.00%	257,047.15	0.00	17,455.00	6.67
13 Tuition	3,253.00		N/A		3,253.00	0.00	0.00	0.00
14 Retirement	66,000.00	13,200.00	20%	20.00%	20,797.78	45,202.22		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,398.06	0.00	N/A	0.00%	2,111.93	286.13	0.00	0.00
29 Flexibility	128,719.15	0.00	N/A	0.00%	128,719.15	0.00	0.00	0.00
61 Building Reserve	95,399.68	0.00	N/A	0.00%	75,119.68	14,000.00	6,280.00	2.40
Total of All Funds	1,040,594.85	94,009.48			492,946.52	340,368.90	207,279.43	79.18

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

29 McCone

0566 Vida Elem

Submit ID: 0566-61011055

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 VIDA K-8 46 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	155,948.47
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	14,692.00
D.	At Risk Student	(I-D)	1,793.09
E.	Indian Education For All	(I-E)	1,132.98
F.	American Indian Achievement Gap	(I-F)	1,452.00
G.	Data For Achievement	(I-G)	1,084.68
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	7,147.35
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,382.30
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	2,863.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	48
B.	BASE Budget Limit	(II-B)	305,037.30
C.	Maximum Budget Limit	(II-C)	381,143.75
D.	Over-BASE Levy As Submitted on Budget	(II-D)	76,106.45
E.	Adopted Budget	(II-E)	381,143.75

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	310,216.36
H.	Maximum Budget Limit	(II-H)	385,709.75
I.	Highest Budget Without a Vote	(II-I)	386,322.81
J.	Highest Budget	(II-J)	389,513.25
K.	Highest Voted Amount	(II-K)	3,190.44
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	386,322.81

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		38,632.28
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		30,204.60
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	30,204.60	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,369.51
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,369.51	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		71,206.39

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		386,322.81
1.	BASE Budget Limit	(V-A1)	310,216.36	
2.	Over-BASE Budget	(V-A2)	76,106.45	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		155,948.47
1.	Direct State Aid Paid By State	(V-B1)	155,948.47	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		14,692.00
D.	At Risk Student	(V-D)		1,793.09
E.	Indian Education For All	(V-E)		1,132.98
F.	American Indian Achievement Gap	(V-F)		1,452.00
G.	Data For Achievement	(V-G)		1,084.68
H.	Special Education Allowable Cost Payment	(V-H)		7,147.35
I.	Remaining Fund Balance Available	(V-I)		2,369.51
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,579.58
1.	Actual Non-Levy Revenue	(V-J1)	10,579.58	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		114,016.70
1.	State - Guaranteed Tax Base Aid	(V-L1)	59,550.40	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	54,466.30	
M.	**Subtotal of BASE Budget Revenue	(V-M)		310,216.36

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		76,106.45
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		76,106.45

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.80
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		29.07
1.	District Property Tax Levy Mills	(V-U1)	29.07	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		49.87

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

29 McCone

0566 Vida Elem

Submit ID: 0566-61011055

01 General Fund

Adopted Budget	0001	386,322.81

Budget Uses

Expenditure Budget	0002	386,322.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,369.51
Direct State Aid	3110	155,948.47
Quality Educator	3111	14,692.00
At Risk Student	3112	1,793.09
Indian Education For All	3113	1,132.98
American Indian Achievement Gap	3114	1,452.00
State Special Education Allowable Cost Payment to Districts	3115	7,147.35
Data For Achievement	3116	1,084.68
State - Guaranteed Tax Base Aid	3120	59,550.40

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,163.57
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	6,416.01
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	54,466.30		
Over-BASE Levy	1110(c)	76,106.45		
District Tax Levy			1110	130,572.75
Total Estimated Revenues to Fund Adopted Budget			0004	386,322.81
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

Budget Report
FY 2025

29 McCone

0566 Vida Elem

Submit ID: 0566-61011055

10 Transportation Fund

Adopted Budget	0001	84,000.00

Budget Uses

Expenditure Budget	0002	84,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	25,000.00
Contingency	0006	2,500.00
Over-Schedule	0011	56,500.00
Fund Balance for Budget	TFS48	15,500.92
Operating Reserve	0961	11,972.60
Unreserved Fund Balance Reappropriated	0970	3,528.32

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,750.00
State - On-Schedule Transportation Reimbursement	3210	13,750.00
District Tax Levy	1110	52,971.68
District Mills	999	20.24
Total Estimated Revenues to Fund Adopted Budget	0004	84,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

29 McCone

0566 Vida Elem

Submit ID: 0566-61011055

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	274,502.15

Budget Uses

Expenditure Budget	0002	274,502.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	257,047.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	257,047.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	17,455.00
District Mills	999	6.67
Total Estimated Revenues to Fund Adopted Budget	0004	274,502.15

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 international IC CE 53 47 passenger	2021	87,275.00	52,365.00	17,455.00	17,455.00
2015 collins 16 passenger	2015	67,750.00	101,625.00	N/A	NA
2012 Chevy MircoBird	2013	44,500.00	66,750.00	N/A	NA
1998 chevy G series Bus C	2008	11,000.00	16,500.00	N/A	NA
2005 Chevy Micro Bird Bus A	2005	49,732.00	74,598.00	N/A	NA
BUS C	1997	26,990.00	40,485.00	N/A	NA
Total					17,455.00

13 Tuition Fund

Adopted Budget	0001	3,253.00

Budget Uses

Expenditure Budget	0002	3,253.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,253.00
Unreserved Fund Balance Reappropriated	0970	3,253.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,253.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

29 McCone

0566 Vida Elem

Submit ID: 0566-61011055

14 Retirement Fund

Adopted Budget	0001	66,000.00

Budget Uses

Expenditure Budget	0002	66,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	33,997.78
Operating Reserve	0961	13,200.00
Unreserved Fund Balance Reappropriated	0970	20,797.78

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	45,202.22
Total Estimated Revenues to Fund Adopted Budget	0004	66,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,398.06

Budget Uses

Expenditure Budget	0002	2,398.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,111.93
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,111.93
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	286.13
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,398.06
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	128,719.15

Budget Uses

Expenditure Budget	0002	128,719.15
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	128,719.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	128,719.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	128,719.15
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

29 McCone

0566 Vida Elem

Submit ID: 0566-61011055

61 Building Reserve Fund

Adopted Budget		0001	95,399.68

Budget Uses

Expenditure Budget		0002	95,399.68
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	75,119.68
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	75,119.68
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	14,000.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	6,280.00	
District Tax Levy		1110	6,280.00
District Mills		999	2.40
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.40
Total Estimated Revenues to Fund Adopted Budget		0004	95,399.68

Budget Report
FY 2025

46 Sheridan

Submit ID: 0819-10864395

0819 Westby K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	32	*	25	1,824,041

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Heather Nielsen

(Signature) (Date)

Chairperson, School Trustees: Aldon Joyes

(Signature) (Date)

County Superintendent: Lindsey Brensdal

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

46 Sheridan

0819 Westby K-12 Schools

Submit ID: 0819-10864395

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,156,823.52	131,305.05	10%	11.35%	12,638.42	813,272.28	330,912.82	181.42
10 Transportation	102,750.44	20,550.09	20%	20.00%	19,295.84	53,454.60	30,000.00	16.45
11 Bus Depreciation Reserve	200,000.00	55,096.44	N/A	27.55%	0.00	200,000.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	170,000.00	34,000.00	20%	20.00%	23,678.86	146,321.14		
17 Adult Education	30,000.00	0.00	35%	0.00%	3,093.41	26,906.59	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	200,000.00	0.00	N/A	0.00%	94,088.13	105,911.87	0.00	0.00
29 Flexibility	1,000,000.00	0.00	N/A	0.00%	600,300.34	399,699.66	0.00	0.00
61 Building Reserve	1,007,456.73	0.00	N/A	0.00%	901,626.73	28,444.45	77,385.55	42.43
Total of All Funds	3,867,030.69	240,951.58			1,654,721.73	1,774,010.59	438,298.37	240.30

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

46 Sheridan

Submit ID: 0819-10864395

0819 Westby K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WESTBY K-6	26
M1	WESTBY 7-8	6
H1	WESTBY HS 9-12	25 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	422,308.83
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	39,025.63
D.	At Risk Student	(I-D)	1,507.03
E.	Indian Education For All	(I-E)	1,403.91
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	1,344.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,743.22
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,752.88
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,564.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,090.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	53
B.	BASE Budget Limit	(II-B)	777,087.61
C.	Maximum Budget Limit	(II-C)	964,653.51
D.	Over-BASE Levy As Submitted on Budget	(II-D)	287,391.43
E.	Adopted Budget	(II-E)	1,134,479.04

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	815,474.29
H.	Maximum Budget Limit	(II-H)	1,012,524.45
I.	Highest Budget Without a Vote	(II-I)	1,156,823.52
J.	Highest Budget	(II-J)	1,156,823.52
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,156,823.52

Budget Report
FY 2025

46 Sheridan

Submit ID: 0819-10864395

0819 Westby K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		115,682.35
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		15,622.70
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	15,622.70	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		12,638.42
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	12,540.07	
2.	Remaining Fund Balance Available (970b)	(III-D2)	98.35	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		143,943.47

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	6,187.45	4,555.77	10,743.22
B.	Special Education RSBG to Coop	1,694.08	1,058.80	2,752.88
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	3,152.61	2,245.83	5,398.44

Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	212,359.50	201,725.00	414,084.50
		389,250.50	555,512.00	944,762.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	137,405.43	196,095.74	333,501.16
H.	Special Education in BASE@40%	3,152.61	2,245.83	5,398.44
I.	Subsidized BASE Amount	140,558.04	198,341.57	338,899.60
J.	Subsidized BASE Ratio	41%	59%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,156,823.52
1.	BASE Budget Limit	(V-A1)	815,474.29	
2.	Over-BASE Budget	(V-A2)	341,349.23	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		422,308.83
1.	Direct State Aid Paid By State	(V-B1)	422,308.83	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		39,025.63
D.	At Risk Student	(V-D)		1,507.03
E.	Indian Education For All	(V-E)		1,403.91
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		1,344.06

H.	Special Education Allowable Cost Payment	(V-H)		10,743.22
I.	Remaining Fund Balance Available	(V-I)		98.35
J.	Non-Levy Revenue and Funding Sources	(V-J)		44,365.50
1.	Actual Non-Levy Revenue	(V-J1)	11,563.41	
2.	Anticipated Non-Levy Revenue	(V-J2)	32,802.09	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		294,435.76
1.	State - Guaranteed Tax Base Aid	(V-L1)	232,332.10	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	62,103.66	
M.	**Subtotal of BASE Budget Revenue	(V-M)		815,474.29

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		72,540.07
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	12,540.07	
2.	Tuition	(V-O2)	60,000.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		268,809.16
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		341,349.23

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.40
T.	BASE Mills - High School	(V-T)		11.65
U.	Over-BASE Mills	(V-U)		147.37
1.	District Property Tax Levy Mills	(V-U1)	147.37	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		181.42

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

46 Sheridan

0819 Westby K-12 Schools

Submit ID: 0819-10864395

01 General Fund

Adopted Budget	0001	1,156,823.52

Budget Uses

Expenditure Budget	0002	1,156,823.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	12,638.42
Direct State Aid	3110	422,308.83
Quality Educator	3111	39,025.63
At Risk Student	3112	1,507.03
Indian Education For All	3113	1,403.91
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	10,743.22
Data For Achievement	3116	1,344.06
State - Guaranteed Tax Base Aid	3120	232,332.10

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	11,563.41
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	32,802.09
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	60,000.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	62,103.66		
Over-BASE Levy	1110(c)	268,809.16		
District Tax Levy			1110	330,912.82
Total Estimated Revenues to Fund Adopted Budget			0004	1,156,823.52
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	102,750.44

Budget Uses

Expenditure Budget	0002	102,750.44
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	27,504.40
Contingency	0006	2,750.44
Over-Schedule	0011	72,495.60
Fund Balance for Budget	TFS48	39,845.93
Operating Reserve	0961	20,550.09
Unreserved Fund Balance Reappropriated	0970	19,295.84

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	23,199.76
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	15,127.42
State - On-Schedule Transportation Reimbursement	3210	15,127.42
District Tax Levy	1110	30,000.00
District Mills	999	16.45
Total Estimated Revenues to Fund Adopted Budget	0004	102,750.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

46 Sheridan

Submit ID: 0819-10864395

0819 Westby K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	55,096.44
Operating Reserve	0961	55,096.44
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	200,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2021 CHEVROLET BUS	2022	65,000.00	0.00	13,000.00	0.00
2017 FORD EXPEDITION (TYPE E)	2019	38,000.00	0.00	7,600.00	0.00
2014 CHEVROLET 4WD BUS (1)	2015	59,700.00	0.00	11,940.00	0.00
2014 CHEVROLET 4WD BUS (2)	2015	58,750.00	0.00	11,750.00	0.00
2010 CHEVROLET	2010	46,850.00	0.00	9,370.00	0.00
Total					0.00

Budget Report
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46 Sheridan
0819 Westby K-12 Schools

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13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
46 Sheridan

Submit ID: 0819-10864395

0819 Westby K-12 Schools

14 Retirement Fund

Adopted Budget	0001	170,000.00

Budget Uses

Expenditure Budget	0002	170,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	57,678.86
Operating Reserve	0961	34,000.00
Unreserved Fund Balance Reappropriated	0970	23,678.86

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	146,321.14
Total Estimated Revenues to Fund Adopted Budget	0004	170,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	30,000.00

Budget Uses

Expenditure Budget	0002	30,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,093.41
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,093.41

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	26,906.59
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	30,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	94,088.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	94,088.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	105,159.72
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	752.15
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1,000,000.00

Budget Uses

Expenditure Budget	0002	1,000,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	600,300.34
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	600,300.34

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	392,879.68
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	6,819.98
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,000,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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0819 Westby K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

46 Sheridan

Submit ID: 0819-10864395

0819 Westby K-12 Schools

61 Building Reserve Fund

Adopted Budget	0001	1,007,456.73

Budget Uses

Expenditure Budget	0002	1,007,456.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	901,626.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	901,626.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	28,444.45
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	70,000.00	
Building Reserve Permissive Levy	1110(b)	7,385.55	
District Tax Levy		1110	77,385.55
District Mills		999	42.43
Building Reserve Voted Mills		0134	38.38
Building Reserve Permissive Mills		0135	4.05
Total Estimated Revenues to Fund Adopted Budget		0004	1,007,456.73

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/04/2021	350,000.00	5	612	210,000.00	70,000.00	70,000.00
Total						70,000.00

Budget Report
FY 2025

15 Flathead

1223 West Glacier Elem

Submit ID: 1223-81290623

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	76	N/A	8,944,685

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Rachelle Aldrich

(Signature) (Date)

Chairperson, School Trustees: Courtney Eberhardy

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
15 Flathead
1223 West Glacier Elem

Submit ID: 1223-81290623

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	543,778.11	40,270.16	10%	7.41%	0.00	287,071.93	256,706.18	28.70
10 Transportation	148,531.00	29,115.64	20%	19.60%	0.00	78,981.04	69,549.96	7.78
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	119,025.25	23,805.05	20%	20.00%	11,983.36	107,041.89		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	9,863.53	0.00	N/A	0.00%	0.00	443.53	9,420.00	1.05
29 Flexibility	1.74	0.00	N/A	0.00%	1.74	0.00	0.00	0.00
61 Building Reserve	75,322.98	0.00	N/A	0.00%	51,742.98	5,180.00	18,400.00	2.06
Total of All Funds	896,522.61	93,190.85			63,728.08	478,718.39	354,076.14	39.59

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

15 Flathead

Submit ID: 1223-81290623

1223 West Glacier Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 WEST GLACIER K-6 76

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	240,363.08
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	27,547.50
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	1,871.88
F.	American Indian Achievement Gap	(I-F)	968.00
G.	Data For Achievement	(I-G)	1,792.08
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	12,071.08
I.	State Special Education Related-Services Payment To Coop	(I-I)	4,023.44
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	78
B.	BASE Budget Limit	(II-B)	475,622.33
C.	Maximum Budget Limit	(II-C)	592,092.76
D.	Over-BASE Levy As Submitted on Budget	(II-D)	62,909.76
E.	Adopted Budget	(II-E)	538,532.09

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	480,868.35
H.	Maximum Budget Limit	(II-H)	598,070.06
I.	Highest Budget Without a Vote	(II-I)	543,778.11
J.	Highest Budget	(II-J)	598,070.06
K.	Highest Voted Amount	(II-K)	54,291.95
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	543,778.11

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		40,270.16
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		40,270.16

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		543,778.11
1.	BASE Budget Limit	(V-A1)	480,868.35	
2.	Over-BASE Budget	(V-A2)	62,909.76	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		240,363.08
1.	Direct State Aid Paid By State	(V-B1)	240,363.08	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		27,547.50
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		1,871.88
F.	American Indian Achievement Gap	(V-F)		968.00
G.	Data For Achievement	(V-G)		1,792.08
H.	Special Education Allowable Cost Payment	(V-H)		12,071.08
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,458.31
1.	Actual Non-Levy Revenue	(V-J1)	2,458.31	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		193,796.42
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	193,796.42	
M.	**Subtotal of BASE Budget Revenue	(V-M)		480,868.35

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		62,909.76
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		62,909.76

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		21.67
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		7.03
1.	District Property Tax Levy Mills	(V-U1)	7.03	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		28.70

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	543,778.11

Budget Uses

Expenditure Budget	0002	543,778.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	240,363.08
Quality Educator	3111	27,547.50
At Risk Student	3112	0.00
Indian Education For All	3113	1,871.88
American Indian Achievement Gap	3114	968.00
State Special Education Allowable Cost Payment to Districts	3115	12,071.08
Data For Achievement	3116	1,792.08
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,458.31
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	193,796.42		
Over-BASE Levy	1110(c)	62,909.76		
District Tax Levy			1110	256,706.18
Total Estimated Revenues to Fund Adopted Budget			0004	543,778.11
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	148,531.00

Budget Uses

Expenditure Budget	0002	148,531.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	46,346.40
Contingency	0006	4,634.64
Over-Schedule	0011	97,549.96
Fund Balance for Budget	TFS48	29,115.64
Operating Reserve	0961	29,115.64
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	28,000.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	25,490.52
State - On-Schedule Transportation Reimbursement	3210	25,490.52
District Tax Levy	1110	69,549.96
District Mills	999	7.78
Total Estimated Revenues to Fund Adopted Budget	0004	148,531.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	119,025.25

Budget Uses

Expenditure Budget	0002	119,025.25
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	35,788.41
Operating Reserve	0961	23,805.05
Unreserved Fund Balance Reappropriated	0970	11,983.36

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	107,041.89
Total Estimated Revenues to Fund Adopted Budget	0004	119,025.25
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	9,863.53

Budget Uses

Expenditure Budget	0002	9,863.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	443.53
District Tax Levy	1110	9,420.00
District Mills	999	1.05
Total Estimated Revenues to Fund Adopted Budget	0004	9,863.53
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1.74

Budget Uses

Expenditure Budget	0002	1.74
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

15 Flathead

Submit ID: 1223-81290623

1223 West Glacier Elem

61 Building Reserve Fund

Adopted Budget		0001	75,322.98

Budget Uses

Expenditure Budget		0002	75,322.98
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	51,742.98
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	51,742.98
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	5,180.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	18,400.00	
District Tax Levy		1110	18,400.00
District Mills		999	2.06
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.06
Total Estimated Revenues to Fund Adopted Budget		0004	75,322.98

Budget Report
FY 2025

15 Flathead

1184 West Valley Elem

Submit ID: 1184-56837981

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	793	N/A	21,967,506

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Maggie McKay

(Signature) (Date)

Chairperson, School Trustees: Marilyn Hedstrom

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

15 Flathead

Submit ID: 1184-56837981

1184 West Valley Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,554,750.65	286,869.76	10%	5.16%	0.00	4,303,735.01	1,251,015.64	56.96
10 Transportation	475,000.00	95,000.00	20%	20.00%	66,540.72	91,523.52	316,935.76	14.43
11 Bus Depreciation Reserve	36,327.47	0.00	N/A	0.00%	29,729.47	0.00	6,598.00	0.30
13 Tuition	240,348.46		N/A		14,475.67	0.00	225,872.79	10.28
14 Retirement	750,000.00	150,000.00	20%	20.00%	95,712.61	654,287.39		
17 Adult Education	14,890.44	5,211.65	35%	35.00%	9,678.79	0.00	5,211.65	0.24
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	95,093.63	0.00	N/A	0.00%	7,633.65	4,459.98	83,000.00	3.78
29 Flexibility	13,395.50	0.00	N/A	0.00%	13,395.50	0.00	0.00	0.00
61 Building Reserve	274,477.81	0.00	N/A	0.00%	173,017.81	52,314.45	49,145.55	2.24
Total of All Funds	7,454,283.96	537,081.41			410,184.22	5,106,320.35	1,937,779.39	88.23

50 Debt Service								
Tax Jurisdiction								
SD1	506,237.50	398,459.06	20-9-438	78.71%	0.00	0.00	506,237.50	23.04

Budget Report
FY 2025

15 Flathead

Submit ID: 1184-56837981

1184 West Valley Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WEST VALLEY K-6	616
M1	WEST VALLEY 7-8	177

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,452,640.73
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	200,178.50
D.	At Risk Student	(I-D)	8,628.72
E.	Indian Education For All	(I-E)	19,531.59
F.	American Indian Achievement Gap	(I-F)	5,808.00
G.	Data For Achievement	(I-G)	18,698.94
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	125,952.19
I.	State Special Education Related-Services Payment To Coop	(I-I)	41,981.42
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	60,361.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	786
B.	BASE Budget Limit	(II-B)	4,640,249.20
C.	Maximum Budget Limit	(II-C)	5,746,014.58
D.	Over-BASE Levy As Submitted on Budget	(II-D)	372,265.67
E.	Adopted Budget	(II-E)	5,057,514.87

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,835,484.98
H.	Maximum Budget Limit	(II-H)	5,991,640.15
I.	Highest Budget Without a Vote	(II-I)	5,207,750.65
J.	Highest Budget	(II-J)	5,991,640.15
K.	Highest Voted Amount	(II-K)	783,889.50
L.	Amount Approved on Ballot by Voters	(II-L)	347,000.00
M.	Adopted Budget	(II-M)	5,554,750.65

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		286,869.76
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		286,869.76

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,554,750.65
1.	BASE Budget Limit	(V-A1)	4,835,484.98	
2.	Over-BASE Budget	(V-A2)	719,265.67	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,452,640.73
1.	Direct State Aid Paid By State	(V-B1)	2,452,640.73	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		200,178.50
D.	At Risk Student	(V-D)		8,628.72
E.	Indian Education For All	(V-E)		19,531.59
F.	American Indian Achievement Gap	(V-F)		5,808.00
G.	Data For Achievement	(V-G)		18,698.94
H.	Special Education Allowable Cost Payment	(V-H)		125,952.19
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		10,352.92
1.	Actual Non-Levy Revenue	(V-J1)	10,352.92	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,993,693.39
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,461,943.42	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	531,749.97	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,835,484.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		719,265.67
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		719,265.67

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.22
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		32.74
1.	District Property Tax Levy Mills	(V-U1)	32.74	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		56.96

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

15 Flathead

1184 West Valley Elem

Submit ID: 1184-56837981

01 General Fund

Adopted Budget	0001	5,554,750.65

Budget Uses

Expenditure Budget	0002	5,554,750.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,452,640.73
Quality Educator	3111	200,178.50
At Risk Student	3112	8,628.72
Indian Education For All	3113	19,531.59
American Indian Achievement Gap	3114	5,808.00
State Special Education Allowable Cost Payment to Districts	3115	125,952.19
Data For Achievement	3116	18,698.94
State - Guaranteed Tax Base Aid	3120	1,461,943.42

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	10,352.92
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	531,749.97		
Over-BASE Levy	1110(c)	719,265.67		
District Tax Levy			1110	1,251,015.64
Total Estimated Revenues to Fund Adopted Budget			0004	5,554,750.65
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	475,000.00

Budget Uses

Expenditure Budget	0002	475,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	83,203.20
Contingency	0006	8,320.32
Over-Schedule	0011	383,476.48
Fund Balance for Budget	TFS48	161,540.72
Operating Reserve	0961	95,000.00
Unreserved Fund Balance Reappropriated	0970	66,540.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	45,761.76
State - On-Schedule Transportation Reimbursement	3210	45,761.76
District Tax Levy	1110	316,935.76
District Mills	999	14.43
Total Estimated Revenues to Fund Adopted Budget	0004	475,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	36,327.47

Budget Uses

Expenditure Budget	0002	36,327.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	29,729.47
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	29,729.47
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	6,598.00
District Mills	999	0.30
Total Estimated Revenues to Fund Adopted Budget	0004	36,327.47

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Ford Expedition E Class Bus	2020	29,990.00	23,992.00	5,998.00	5,998.00
1998 Bluebird 84 passenger bus	2015	3,000.00	3,600.00	600.00	600.00
Total					6,598.00

13 Tuition Fund

Adopted Budget	0001	240,348.46

Budget Uses

Expenditure Budget	0002	240,348.46
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,475.67
Unreserved Fund Balance Reappropriated	0970	14,475.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	225,872.79
District Mills	999	10.28
Total Estimated Revenues to Fund Adopted Budget	0004	240,348.46
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	750,000.00

Budget Uses

Expenditure Budget	0002	750,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	245,712.61
Operating Reserve	0961	150,000.00
Unreserved Fund Balance Reappropriated	0970	95,712.61

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	654,287.39
Total Estimated Revenues to Fund Adopted Budget	0004	750,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	14,890.44

Budget Uses

Expenditure Budget	0002	14,890.44
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,890.44
Operating Reserve	0961	5,211.65
Unreserved Fund Balance Reappropriated	0970	9,678.79

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	5,211.65
District Mills	999	0.24
Total Estimated Revenues to Fund Adopted Budget	0004	14,890.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	95,093.63

Budget Uses

Expenditure Budget	0002	95,093.63
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	7,633.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	7,633.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,459.98
District Tax Levy	1110	83,000.00
District Mills	999	3.78
Total Estimated Revenues to Fund Adopted Budget	0004	95,093.63
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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29 Flexibility Fund

Adopted Budget	0001	13,395.50

Budget Uses

Expenditure Budget	0002	13,395.50
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,395.50
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	13,395.50

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	13,395.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

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50 Debt Service Fund

SD1

Taxable Value		21,967,506.00
Adopted Budget	0001	506,237.50

Budget Uses

Expenditure Budget	0002	506,237.50
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	398,459.06
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	398,459.06
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	506,237.50
Jurisdiction Mills	999	23.04
Total Estimated Revenues to Fund Adopted Budget	0004	506,237.50
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	02/06/2014	06/30/2034	6,800,000.00	3,710,000.00	345,000.00	160,737.50	500.00
Total Bond Requirements							506,237.50
Total Debt Service Requirements						0002	506,237.50

Budget Report
FY 2025

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61 Building Reserve Fund

Adopted Budget		0001	274,477.81

Budget Uses

Expenditure Budget		0002	274,477.81
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	173,017.81
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	173,017.81
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	52,314.45
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	49,145.55	
District Tax Levy		1110	49,145.55
District Mills		999	2.24
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.24
Total Estimated Revenues to Fund Adopted Budget		0004	274,477.81

Budget Report
FY 2025

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Submit ID: 0374-23119402

0374 West Yellowstone K-12

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	212	*	81	23,392,789

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Norma Salinas

(Signature) (Date)

Chairperson, School Trustees: Liz Watt

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

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Submit ID: 0374-23119402

0374 West Yellowstone K-12

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,707,578.15	319,297.25	10%	11.79%	0.00	1,367,796.96	1,339,781.19	57.28
10 Transportation	227,584.00	45,516.80	20%	20.00%	29,751.63	33,867.90	163,964.47	7.01
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	105,015.00		N/A		86,705.00	0.00	18,310.00	0.78
14 Retirement	380,365.00	76,073.00	20%	20.00%	118,087.62	262,277.38		
17 Adult Education	45,094.00	15,782.90	35%	35.00%	23,232.63	0.00	21,861.37	0.93
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	193,110.38	0.00	N/A	0.00%	152,066.49	2,057.89	38,986.00	1.67
29 Flexibility	37,484.39	0.00	N/A	0.00%	23,363.03	14,121.36	0.00	0.00
61 Building Reserve	1,041,570.94	0.00	N/A	0.00%	781,350.94	9,020.00	251,200.00	10.74
Total of All Funds	4,737,801.86	456,669.95			1,214,557.34	1,689,141.49	1,834,103.03	78.41

50 Debt Service **Tax Jurisdiction**								
K-12 2016	501,600.00	23,006.90	20-9-438	4.59%	0.00	0.00	501,600.00	21.44

Budget Report
FY 2025

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WEST YELLOWSTONE K-6	167
M1	WEST YELLOWSTONE 7-8	45
H1	WEST YELLOWSTONE HS 9-12	81 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,160,639.88
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	63,028.68
D.	At Risk Student	(I-D)	7,623.99
E.	Indian Education For All	(I-E)	7,216.59
F.	American Indian Achievement Gap	(I-F)	484.00
G.	Data For Achievement	(I-G)	6,908.94
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	44,790.06
I.	State Special Education Related-Services Payment To Coop	(I-I)	14,929.08
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	209.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	5,001.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	302
B.	BASE Budget Limit	(II-B)	2,236,871.31
C.	Maximum Budget Limit	(II-C)	2,790,438.87
D.	Over-BASE Levy As Submitted on Budget	(II-D)	376,430.39
E.	Adopted Budget	(II-E)	2,613,301.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,231,147.76
H.	Maximum Budget Limit	(II-H)	2,786,281.20
I.	Highest Budget Without a Vote	(II-I)	2,607,578.15
J.	Highest Budget	(II-J)	2,786,281.20
K.	Highest Voted Amount	(II-K)	178,703.05
L.	Amount Approved on Ballot by Voters	(II-L)	100,000.00
M.	Adopted Budget	(II-M)	2,707,578.15

Budget Report
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PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		270,757.82
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		48,539.43
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	48,539.43	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		319,297.25

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	33,671.96	11,118.10	44,790.06
B.	Special Education RSBG to Coop	11,223.28	3,705.80	14,929.08
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	17,958.10	5,929.56	23,887.66

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	1,413,376.80	652,455.00	2,065,831.80
		1,590,267.80	1,006,242.00	2,596,509.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	561,364.53	355,203.43	916,567.96
H.	Special Education in BASE@40%	17,958.10	5,929.56	23,887.66
I.	Subsidized BASE Amount	579,322.63	361,132.99	940,455.62
J.	Subsidized BASE Ratio	62%	38%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,707,578.15
1.	BASE Budget Limit	(V-A1)	2,231,147.76	
2.	Over-BASE Budget	(V-A2)	476,430.39	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,160,639.88
1.	Direct State Aid Paid By State	(V-B1)	1,160,639.88	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		63,028.68
D.	At Risk Student	(V-D)		7,623.99
E.	Indian Education For All	(V-E)		7,216.59
F.	American Indian Achievement Gap	(V-F)		484.00
G.	Data For Achievement	(V-G)		6,908.94

H.	Special Education Allowable Cost Payment	(V-H)		44,790.06
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		9,682.31
	1. Actual Non-Levy Revenue	(V-J1)	9,682.31	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		930,773.31
	1. State - Guaranteed Tax Base Aid	(V-L1)	67,422.51	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	863,350.80	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,231,147.76

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		476,430.39
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		476,430.39

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.45
T.	BASE Mills - High School	(V-T)		12.46
U.	Over-BASE Mills	(V-U)		20.37
	1. District Property Tax Levy Mills	(V-U1)	20.37	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		57.28

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	2,707,578.15

Budget Uses

Expenditure Budget	0002	2,707,578.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,160,639.88
Quality Educator	3111	63,028.68
At Risk Student	3112	7,623.99
Indian Education For All	3113	7,216.59
American Indian Achievement Gap	3114	484.00
State Special Education Allowable Cost Payment to Districts	3115	44,790.06
Data For Achievement	3116	6,908.94
State - Guaranteed Tax Base Aid	3120	67,422.51

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	9,682.31
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	863,350.80		
Over-BASE Levy	1110(c)	476,430.39		
District Tax Levy			1110	1,339,781.19
Total Estimated Revenues to Fund Adopted Budget			0004	2,707,578.15
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	227,584.00

Budget Uses

Expenditure Budget	0002	227,584.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	30,789.00
Contingency	0006	3,078.90
Over-Schedule	0011	193,716.10
Fund Balance for Budget	TFS48	75,268.43
Operating Reserve	0961	45,516.80
Unreserved Fund Balance Reappropriated	0970	29,751.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	16,933.95
State - On-Schedule Transportation Reimbursement	3210	16,933.95
District Tax Levy	1110	163,964.47
District Mills	999	7.01
Total Estimated Revenues to Fund Adopted Budget	0004	227,584.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	105,015.00

Budget Uses

Expenditure Budget	0002	105,015.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	86,705.00
Unreserved Fund Balance Reappropriated	0970	86,705.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	18,310.00
District Mills	999	0.78
Total Estimated Revenues to Fund Adopted Budget	0004	105,015.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

16 Gallatin

Submit ID: 0374-23119402

0374 West Yellowstone K-12

14 Retirement Fund

Adopted Budget	0001	380,365.00

Budget Uses

Expenditure Budget	0002	380,365.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	194,160.62
Operating Reserve	0961	76,073.00
Unreserved Fund Balance Reappropriated	0970	118,087.62

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	262,277.38
Total Estimated Revenues to Fund Adopted Budget	0004	380,365.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	45,094.00

Budget Uses

Expenditure Budget	0002	45,094.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	39,015.53
Operating Reserve	0961	15,782.90
Unreserved Fund Balance Reappropriated	0970	23,232.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	21,861.37
District Mills	999	0.93
Total Estimated Revenues to Fund Adopted Budget	0004	45,094.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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28 Technology Fund

Adopted Budget	0001	193,110.38

Budget Uses

Expenditure Budget	0002	193,110.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	152,066.49
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	152,066.49
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,057.89
District Tax Levy	1110	38,986.00
District Mills	999	1.67
Total Estimated Revenues to Fund Adopted Budget	0004	193,110.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	37,484.39

Budget Uses

Expenditure Budget	0002	37,484.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	23,363.03
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	23,363.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	14,121.36
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	37,484.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

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0374 West Yellowstone K-12

50 Debt Service Fund

K-12 2016

Taxable Value		23,392,789.00
Adopted Budget	0001	501,600.00

Budget Uses

Expenditure Budget	0002	501,600.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	23,006.90
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	23,006.90
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	501,600.00
Jurisdiction Mills	999	21.44
Total Estimated Revenues to Fund Adopted Budget	0004	501,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	07/28/2015	06/30/2035	3,497,500.00	2,035,000.00	162,500.00	87,900.00	400.00
High School Bond	07/28/2015	06/30/2035	3,497,500.00	2,035,000.00	162,500.00	87,900.00	400.00
Total Bond Requirements							501,600.00
Total Debt Service Requirements						0002	501,600.00

Budget Report
FY 2025

16 Gallatin

Submit ID: 0374-23119402

0374 West Yellowstone K-12

61 Building Reserve Fund

Adopted Budget		0001	1,041,570.94

Budget Uses

Expenditure Budget		0002	1,041,570.94
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	781,350.94
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	781,350.94
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	9,020.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	197,000.00	
Building Reserve Permissive Levy	1110(b)	54,200.00	
District Tax Levy		1110	251,200.00
District Mills		999	10.74
Building Reserve Voted Mills		0134	8.42
Building Reserve Permissive Mills		0135	2.32
Total Estimated Revenues to Fund Adopted Budget		0004	1,041,570.94

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	1,970,000.00	10	612	394,000.00	197,000.00	197,000.00
Total						197,000.00

Budget Report
FY 2025

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-24714793

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	1,366	N/A	153,411,380

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lucie Shea

(Signature) (Date)

Chairperson, School Trustees: Katie Clarke

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-24714793

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	10,960,260.00	638,345.64	10%	5.82%	0.00	5,352,767.13	5,607,492.87	36.55
10 Transportation	849,550.00	101,374.62	20%	11.93%	0.00	127,199.42	722,350.58	4.71
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	1,094,600.00		N/A		6,054.63	5,000.00	1,083,545.37	7.06
14 Retirement	1,716,252.00	339,372.45	20%	19.77%	0.00	1,716,252.00		
17 Adult Education	153,306.00	20,481.58	35%	13.36%	0.00	4,200.00	149,106.00	0.97
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	386,835.00	74,505.43	N/A	19.26%	51,955.73	13,279.27	321,600.00	2.10
29 Flexibility	36,000.00	0.00	N/A	0.00%	11,889.57	24,110.43	0.00	0.00
61 Building Reserve	400,000.00	553,980.26	N/A	138.50%	215,290.00	20,000.00	164,710.00	1.07
Total of All Funds	15,596,803.00	1,728,059.98			285,189.93	7,262,808.25	8,048,804.82	52.46

50 Debt Service Tax Jurisdiction								
1	1,973,223.76	0.00	20-9-438	0.00%	473,998.98	25,000.00	1,474,224.78	9.61

Budget Report
FY 2025

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-24714793

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WHITEFISH K-6	1,021
M1	WHITEFISH 7-8	345

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	4,182,541.99
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	404,665.43
D.	At Risk Student	(I-D)	21,967.86
E.	Indian Education For All	(I-E)	33,644.58
F.	American Indian Achievement Gap	(I-F)	6,050.00
G.	Data For Achievement	(I-G)	32,210.28
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	631,317.01
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	1,361
B.	BASE Budget Limit	(II-B)	8,602,753.98
C.	Maximum Budget Limit	(II-C)	10,787,457.90
D.	Over-BASE Levy As Submitted on Budget	(II-D)	2,184,703.92
E.	Adopted Budget	(II-E)	10,787,457.90

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	8,867,915.72
H.	Maximum Budget Limit	(II-H)	10,960,260.12
I.	Highest Budget Without a Vote	(II-I)	10,960,260.12
J.	Highest Budget	(II-J)	10,960,260.12
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	10,960,260.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		638,345.64
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		638,345.64

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		10,960,260.00
1.	BASE Budget Limit	(V-A1)	8,867,915.72	
2.	Over-BASE Budget	(V-A2)	2,092,344.28	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		4,182,541.99
1.	Direct State Aid Paid By State	(V-B1)	4,182,541.99	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		404,665.43
D.	At Risk Student	(V-D)		21,967.86
E.	Indian Education For All	(V-E)		33,644.58
F.	American Indian Achievement Gap	(V-F)		6,050.00
G.	Data For Achievement	(V-G)		32,210.28
H.	Special Education Allowable Cost Payment	(V-H)		631,317.01
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		40,369.98
1.	Actual Non-Levy Revenue	(V-J1)	40,369.98	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		3,515,148.59
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	3,515,148.59	
M.	**Subtotal of BASE Budget Revenue	(V-M)		8,867,915.72

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		2,092,344.28
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		2,092,344.28

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		22.91
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.64
1.	District Property Tax Levy Mills	(V-U1)	13.64	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		36.55

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

15 Flathead

0334 Whitefish Elem

Submit ID: 0334-24714793

01 General Fund

Adopted Budget	0001	10,960,260.00

Budget Uses

Expenditure Budget	0002	10,960,260.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	4,182,541.99
Quality Educator	3111	404,665.43
At Risk Student	3112	21,967.86
Indian Education For All	3113	33,644.58
American Indian Achievement Gap	3114	6,050.00
State Special Education Allowable Cost Payment to Districts	3115	631,317.01
Data For Achievement	3116	32,210.28
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	40,369.98
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	3,515,148.59		
Over-BASE Levy	1110(c)	2,092,344.28		
District Tax Levy			1110	5,607,492.87
Total Estimated Revenues to Fund Adopted Budget			0004	10,960,260.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	849,550.00

Budget Uses

Expenditure Budget	0002	849,550.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	107,454.02
Contingency	0006	10,745.40
Over-Schedule	0011	731,350.58
Fund Balance for Budget	TFS48	101,374.62
Operating Reserve	0961	101,374.62
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	9,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	59,099.71
State - On-Schedule Transportation Reimbursement	3210	59,099.71
District Tax Levy	1110	722,350.58
District Mills	999	4.71
Total Estimated Revenues to Fund Adopted Budget	0004	849,550.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025
15 Flathead

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13 Tuition Fund

Adopted Budget	0001	1,094,600.00

Budget Uses

Expenditure Budget	0002	1,094,600.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	6,054.63
Unreserved Fund Balance Reappropriated	0970	6,054.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	5,000.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,083,545.37
District Mills	999	7.06
Total Estimated Revenues to Fund Adopted Budget	0004	1,094,600.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
15 Flathead

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14 Retirement Fund

Adopted Budget	0001	1,716,252.00

Budget Uses

Expenditure Budget	0002	1,716,252.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	339,372.45
Operating Reserve	0961	339,372.45
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	11,000.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,705,252.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,716,252.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	153,306.00

Budget Uses

Expenditure Budget	0002	153,306.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,481.58
Operating Reserve	0961	20,481.58
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	3,000.00
Interest Earnings	1510	1,200.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	149,106.00
District Mills	999	0.97
Total Estimated Revenues to Fund Adopted Budget	0004	153,306.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	386,835.00

Budget Uses

Expenditure Budget	0002	386,835.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	126,461.16
Operating Reserve	0961	74,505.43
Unreserved Fund Balance Reappropriated	0970	51,955.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	3,500.00
Other Revenue from Local Sources	1900	1,600.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	8,179.27
District Tax Levy	1110	321,600.00
District Mills	999	2.10
Total Estimated Revenues to Fund Adopted Budget	0004	386,835.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	36,000.00

Budget Uses

Expenditure Budget	0002	36,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	11,889.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	11,889.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	6,044.24
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	18,066.19
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	36,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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50 Debt Service Fund

1

Taxable Value		153,411,380.00
Adopted Budget	0001	1,973,223.76

Budget Uses

Expenditure Budget	0002	1,973,223.76
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	473,998.98
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	473,998.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	25,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,474,224.78
Jurisdiction Mills	999	9.61
Total Estimated Revenues to Fund Adopted Budget	0004	1,973,223.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	12/20/2017	06/30/2038	26,500,000.00	19,705,000.00	1,100,000.00	872,473.76	750.00
Total Bond Requirements							1,973,223.76
Total Debt Service Requirements						0002	1,973,223.76

Budget Report
FY 2025

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0334 Whitefish Elem

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61 Building Reserve Fund

Adopted Budget		0001	400,000.00

Budget Uses

Expenditure Budget		0002	400,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	769,270.26
Operating Reserve		0961	553,980.26
Unreserved Fund Balance Reappropriated		0970	215,290.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	20,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	164,710.00	
District Tax Levy		1110	164,710.00
District Mills		999	1.07
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.07
Total Estimated Revenues to Fund Adopted Budget		0004	400,000.00

Budget Report
FY 2025

15 Flathead

0335 Whitefish H S

Submit ID: 0335-87064238

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	651	157,487,279

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lucie Shea

(Signature) (Date)

Chairperson, School Trustees: Katie Clarke

(Signature) (Date)

County Superintendent: Cal Ketchum

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

15 Flathead

0335 Whitefish H S

Submit ID: 0335-87064238

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	5,976,398.00	408,798.69	10%	6.84%	0.00	2,837,431.95	3,138,966.05	19.93
10 Transportation	316,797.00	49,315.08	20%	15.57%	0.00	69,444.83	247,352.17	1.57
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	608,400.00		N/A		0.00	1,200.00	607,200.00	3.86
14 Retirement	920,720.00	147,237.08	20%	15.99%	0.00	920,720.00		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	180,712.00	59,440.19	N/A	32.89%	13,909.68	8,402.32	158,400.00	1.01
29 Flexibility	59,819.29	37,159.70	N/A	62.12%	0.00	59,819.29	0.00	0.00
61 Building Reserve	225,000.00	237,246.84	N/A	105.44%	134,117.41	9,442.59	81,440.00	0.52
Total of All Funds	8,287,846.29	939,197.58			148,027.09	3,906,460.98	4,233,358.22	26.89

50 Debt Service **Tax Jurisdiction**								
1	912,900.00	0.00	20-9-438	0.00%	48,569.46	8,000.00	856,330.54	5.44

Budget Report
FY 2025

15 Flathead

0335 Whitefish H S

Submit ID: 0335-87064238

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 WHITEFISH HS 9-12 651

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	2,460,656.55
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	190,323.84
D.	At Risk Student	(I-D)	7,154.51
E.	Indian Education For All	(I-E)	16,034.13
F.	American Indian Achievement Gap	(I-F)	1,452.00
G.	Data For Achievement	(I-G)	15,350.58
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	137,862.27
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	604
B.	BASE Budget Limit	(II-B)	4,388,611.58
C.	Maximum Budget Limit	(II-C)	5,429,491.61
D.	Over-BASE Levy As Submitted on Budget	(II-D)	1,040,879.42
E.	Adopted Budget	(II-E)	5,429,491.00

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	4,827,181.84
H.	Maximum Budget Limit	(II-H)	5,976,398.53
I.	Highest Budget Without a Vote	(II-I)	5,868,061.26
J.	Highest Budget	(II-J)	5,976,398.53
K.	Highest Voted Amount	(II-K)	108,337.27
L.	Amount Approved on Ballot by Voters	(II-L)	108,337.00
M.	Adopted Budget	(II-M)	5,976,398.00

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		408,798.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		408,798.69

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		5,976,398.00
1.	BASE Budget Limit	(V-A1)	4,827,181.84	
2.	Over-BASE Budget	(V-A2)	1,149,216.16	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		2,460,656.55
1.	Direct State Aid Paid By State	(V-B1)	2,460,656.55	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		190,323.84
D.	At Risk Student	(V-D)		7,154.51
E.	Indian Education For All	(V-E)		16,034.13
F.	American Indian Achievement Gap	(V-F)		1,452.00
G.	Data For Achievement	(V-G)		15,350.58
H.	Special Education Allowable Cost Payment	(V-H)		137,862.27
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		8,598.07
1.	Actual Non-Levy Revenue	(V-J1)	8,598.07	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,989,749.89
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	1,989,749.89	
M.	**Subtotal of BASE Budget Revenue	(V-M)		4,827,181.84

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		1,149,216.16
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		1,149,216.16

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.63
U.	Over-BASE Mills	(V-U)		7.30
1.	District Property Tax Levy Mills	(V-U1)	7.30	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		19.93

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

15 Flathead

0335 Whitefish H S

Submit ID: 0335-87064238

01 General Fund

Adopted Budget	0001	5,976,398.00

Budget Uses

Expenditure Budget	0002	5,976,398.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	2,460,656.55
Quality Educator	3111	190,323.84
At Risk Student	3112	7,154.51
Indian Education For All	3113	16,034.13
American Indian Achievement Gap	3114	1,452.00
State Special Education Allowable Cost Payment to Districts	3115	137,862.27
Data For Achievement	3116	15,350.58
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	8,598.07
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	1,989,749.89		
Over-BASE Levy	1110(c)	1,149,216.16		
District Tax Levy			1110	3,138,966.05
Total Estimated Revenues to Fund Adopted Budget			0004	5,976,398.00
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	316,797.00

Budget Uses

Expenditure Budget	0002	316,797.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	60,858.94
Contingency	0006	6,085.89
Over-Schedule	0011	249,852.17
Fund Balance for Budget	TFS48	49,315.08
Operating Reserve	0961	49,315.08
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	2,500.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	33,472.41
State - On-Schedule Transportation Reimbursement	3210	33,472.42
District Tax Levy	1110	247,352.17
District Mills	999	1.57
Total Estimated Revenues to Fund Adopted Budget	0004	316,797.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025
15 Flathead

0335 Whitefish H S

Submit ID: 0335-87064238

13 Tuition Fund

Adopted Budget	0001	608,400.00

Budget Uses

Expenditure Budget	0002	608,400.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,200.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	607,200.00
District Mills	999	3.86
Total Estimated Revenues to Fund Adopted Budget	0004	608,400.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
15 Flathead

0335 Whitefish H S

Submit ID: 0335-87064238

14 Retirement Fund

Adopted Budget	0001	920,720.00

Budget Uses

Expenditure Budget	0002	920,720.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	147,237.08
Operating Reserve	0961	147,237.08
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Interest Earnings	1510	3,800.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	916,920.00
Total Estimated Revenues to Fund Adopted Budget	0004	920,720.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	180,712.00

Budget Uses

Expenditure Budget	0002	180,712.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	73,349.87
Operating Reserve	0961	59,440.19
Unreserved Fund Balance Reappropriated	0970	13,909.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,800.00
Other Revenue from Local Sources	1900	2,150.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	4,452.32
District Tax Levy	1110	158,400.00
District Mills	999	1.01
Total Estimated Revenues to Fund Adopted Budget	0004	180,712.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	59,819.29

Budget Uses

Expenditure Budget	0002	59,819.29
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	37,159.70
Operating Reserve	0961	37,159.70
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	3,566.00
State - Advanced Opportunity Aid	3770	56,253.29
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	59,819.29
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

15 Flathead

0335 Whitefish H S

Submit ID: 0335-87064238

50 Debt Service Fund

1

Taxable Value		157,487,279.00
Adopted Budget	0001	912,900.00

Budget Uses

Expenditure Budget	0002	912,900.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	48,569.46
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	48,569.46
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	8,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	856,330.54
Jurisdiction Mills	999	5.44
Total Estimated Revenues to Fund Adopted Budget	0004	912,900.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
High School Bond	06/21/2012	06/30/2032	10,000,000.00	5,685,000.00	720,000.00	192,150.00	750.00
Total Bond Requirements							912,900.00
Total Debt Service Requirements						0002	912,900.00

Budget Report
FY 2025
15 Flathead

0335 Whitefish H S

Submit ID: 0335-87064238

61 Building Reserve Fund

Adopted Budget		0001	225,000.00

Budget Uses

Expenditure Budget		0002	225,000.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	371,364.25
Operating Reserve		0961	237,246.84
Unreserved Fund Balance Reappropriated		0970	134,117.41
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	9,442.59
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	81,440.00	
District Tax Levy		1110	81,440.00
District Mills		999	0.52
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.52
Total Estimated Revenues to Fund Adopted Budget		0004	225,000.00

Budget Report
FY 2025

22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-93208671

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 325	N/A	9,388,284

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 22 Jefferson	310	N/A	8,089,463
Non-located - 28 Madison	8	N/A	1,177,270
Non-located - 47 Silver Bow	7	N/A	121,551

The final budget is approved as set forth in this document.

Certification

District Clerk: Allissa Christensen

(Signature) (Date)

Chairperson, School Trustees: James Reiff

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-93208671

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,343,868.39	156,493.98	10%	6.68%	0.00	1,995,469.18	348,399.21	37.09
10 Transportation	245,289.66	49,057.93	20%	20.00%	68,182.76	58,186.26	118,920.64	12.67
11 Bus Depreciation Reserve	117,768.31	0.00	N/A	0.00%	101,068.75	0.00	16,699.56	1.78
13 Tuition	217,200.00		N/A		2,208.53	0.00	214,991.47	22.90
14 Retirement	345,000.00	69,000.00	20%	20.00%	14,712.71	330,287.29		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	24,114.01	0.00	N/A	0.00%	2,170.98	2,043.03	19,900.00	2.12
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	6,805.00	0.00	0.00
61 Building Reserve	99,201.64	0.00	N/A	0.00%	47,901.64	29,400.00	21,900.00	2.33
Total of All Funds	3,392,442.01	274,551.91			236,245.37	2,422,190.76	740,810.88	78.89

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-93208671

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WHITEHALL K-6	240 *
M1	WHITEHALL 7-8	85 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,059,132.98
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	132,925.87
D.	At Risk Student	(I-D)	16,876.18
E.	Indian Education For All	(I-E)	8,004.75
F.	American Indian Achievement Gap	(I-F)	2,178.00
G.	Data For Achievement	(I-G)	7,663.50
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	103,685.34
I.	State Special Education Related-Services Payment To Coop	(I-I)	16,729.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	28,450.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	330
B.	BASE Budget Limit	(II-B)	2,124,386.41
C.	Maximum Budget Limit	(II-C)	2,655,007.50
D.	Over-BASE Levy As Submitted on Budget	(II-D)	128,829.00
E.	Adopted Budget	(II-E)	2,253,215.41

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	2,215,039.39
H.	Maximum Budget Limit	(II-H)	2,761,173.02
I.	Highest Budget Without a Vote	(II-I)	2,343,868.39
J.	Highest Budget	(II-J)	2,761,173.02
K.	Highest Voted Amount	(II-K)	417,304.63
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,343,868.39

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		156,493.98
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		156,493.98

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,343,868.39
1.	BASE Budget Limit	(V-A1)	2,215,039.39	
2.	Over-BASE Budget	(V-A2)	128,829.00	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,059,132.98
1.	Direct State Aid Paid By State	(V-B1)	1,059,132.98	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		132,925.87
D.	At Risk Student	(V-D)		16,876.18
E.	Indian Education For All	(V-E)		8,004.75
F.	American Indian Achievement Gap	(V-F)		2,178.00
G.	Data For Achievement	(V-G)		7,663.50
H.	Special Education Allowable Cost Payment	(V-H)		103,685.34
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		126.06
1.	Actual Non-Levy Revenue	(V-J1)	126.06	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		884,446.71
1.	State - Guaranteed Tax Base Aid	(V-L1)	664,876.50	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	219,570.21	
M.	**Subtotal of BASE Budget Revenue	(V-M)		2,215,039.39

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		128,829.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		128,829.00

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.37
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		13.72
1.	District Property Tax Levy Mills	(V-U1)	13.72	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		37.09

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-93208671

01 General Fund

Adopted Budget	0001	2,343,868.39

Budget Uses

Expenditure Budget	0002	2,343,868.39
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	1,059,132.98
Quality Educator	3111	132,925.87
At Risk Student	3112	16,876.18
Indian Education For All	3113	8,004.75
American Indian Achievement Gap	3114	2,178.00
State Special Education Allowable Cost Payment to Districts	3115	103,685.34
Data For Achievement	3116	7,663.50
State - Guaranteed Tax Base Aid	3120	664,876.50

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	126.06
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	219,570.21		
Over-BASE Levy	1110(c)	128,829.00		
District Tax Levy			1110	348,399.21
Total Estimated Revenues to Fund Adopted Budget			0004	2,343,868.39
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	245,289.66

Budget Uses

Expenditure Budget	0002	245,289.66
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	52,896.60
Contingency	0006	5,289.66
Over-Schedule	0011	187,103.40
Fund Balance for Budget	TFS48	117,240.69
Operating Reserve	0961	49,057.93
Unreserved Fund Balance Reappropriated	0970	68,182.76

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	29,093.13
State - On-Schedule Transportation Reimbursement	3210	29,093.13
District Tax Levy	1110	118,920.64
District Mills	999	12.67
Total Estimated Revenues to Fund Adopted Budget	0004	245,289.66
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	117,768.31

Budget Uses

Expenditure Budget	0002	117,768.31
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	101,068.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	101,068.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	16,699.56
District Mills	999	1.78
Total Estimated Revenues to Fund Adopted Budget	0004	117,768.31

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2018 International RE	2019	83,497.80	100,197.36	16,699.56	16,699.56
Total					16,699.56

Budget Report
FY 2025
22 Jefferson
0453 Whitehall Elem

Submit ID: 0453-93208671

13 Tuition Fund

Adopted Budget	0001	217,200.00

Budget Uses

Expenditure Budget	0002	217,200.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,208.53
Unreserved Fund Balance Reappropriated	0970	2,208.53

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	214,991.47
District Mills	999	22.90
Total Estimated Revenues to Fund Adopted Budget	0004	217,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-93208671

14 Retirement Fund

Adopted Budget	0001	345,000.00

Budget Uses

Expenditure Budget	0002	345,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	83,712.71
Operating Reserve	0961	69,000.00
Unreserved Fund Balance Reappropriated	0970	14,712.71

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	330,287.29
Total Estimated Revenues to Fund Adopted Budget	0004	345,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	24,114.01

Budget Uses

Expenditure Budget	0002	24,114.01
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,170.98
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,170.98
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	2,043.03
District Tax Levy	1110	19,900.00
District Mills	999	2.12
Total Estimated Revenues to Fund Adopted Budget	0004	24,114.01
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
22 Jefferson
0453 Whitehall Elem

Submit ID: 0453-93208671

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	2,674.50
State - Advanced Opportunity Aid	3770	4,130.50
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	6,805.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

22 Jefferson

0453 Whitehall Elem

Submit ID: 0453-93208671

61 Building Reserve Fund

Adopted Budget		0001	99,201.64

Budget Uses

Expenditure Budget		0002	99,201.64
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	47,901.64
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	47,901.64
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	29,400.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	21,900.00	
District Tax Levy		1110	21,900.00
District Mills		999	2.33
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.33
Total Estimated Revenues to Fund Adopted Budget		0004	99,201.64

Budget Report
FY 2025

22 Jefferson

0454 Whitehall H S

Submit ID: 0454-01140699

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	N/A	156	13,025,730

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 22 Jefferson	N/A	139	11,022,285
Non-located - 28 Madison	N/A	16	1,881,894
Non-located - 47 Silver Bow	N/A	1	121,551

The final budget is approved as set forth in this document.

Certification

District Clerk: Allissa Christensen

(Signature) (Date)

Chairperson, School Trustees: James Reiff

(Signature) (Date)

County Superintendent: Sarah Eyer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

22 Jefferson

0454 Whitehall H S

Submit ID: 0454-01140699

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,524,292.06	153,075.17	10%	10.04%	12,587.96	1,197,483.74	314,220.36	24.13
10 Transportation	205,344.58	41,068.92	20%	20.00%	181,275.05	24,069.53	0.00	0.00
11 Bus Depreciation Reserve	195,900.13	0.00	N/A	0.00%	99,173.77	0.00	96,726.36	7.43
13 Tuition	65,000.00		N/A		31,607.44	0.00	33,392.56	2.56
14 Retirement	192,000.00	38,400.00	20%	20.00%	81,511.68	110,488.32		
17 Adult Education	2,500.00	875.00	35%	35.00%	1,621.88	0.00	878.12	0.07
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	22,712.44	0.00	N/A	0.00%	1,337.31	1,275.13	20,100.00	1.54
29 Flexibility	28,928.09	0.00	N/A	0.00%	14,264.70	14,663.39	0.00	0.00
61 Building Reserve	60,157.23	0.00	N/A	0.00%	29,427.23	18,320.00	12,410.00	0.95
Total of All Funds	2,296,834.53	233,419.09			452,807.02	1,366,300.11	477,727.40	36.68

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

22 Jefferson

0454 Whitehall H S

Submit ID: 0454-01140699

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 WHITEHALL HS 9-12 156

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	718,526.57
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	43,341.40
D.	At Risk Student	(I-D)	4,999.20
E.	Indian Education For All	(I-E)	3,842.28
F.	American Indian Achievement Gap	(I-F)	1,452.00
G.	Data For Achievement	(I-G)	3,678.48
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	25,652.97
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,258.64
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	29,900.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	143
B.	BASE Budget Limit	(II-B)	1,251,965.65
C.	Maximum Budget Limit	(II-C)	1,563,341.92
D.	Over-BASE Levy As Submitted on Budget	(II-D)	141,807.49
E.	Adopted Budget	(II-E)	1,393,773.14

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,382,484.57
H.	Maximum Budget Limit	(II-H)	1,724,319.94
I.	Highest Budget Without a Vote	(II-I)	1,524,292.06
J.	Highest Budget	(II-J)	1,724,319.94
K.	Highest Voted Amount	(II-K)	200,027.88
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,524,292.06

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		152,429.21
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		645.96
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	645.96	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		12,587.96
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	12,587.96	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		165,663.13

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,524,292.06
1.	BASE Budget Limit	(V-A1)	1,382,484.57	
2.	Over-BASE Budget	(V-A2)	141,807.49	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		718,526.57
1.	Direct State Aid Paid By State	(V-B1)	718,526.57	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		43,341.40
D.	At Risk Student	(V-D)		4,999.20
E.	Indian Education For All	(V-E)		3,842.28
F.	American Indian Achievement Gap	(V-F)		1,452.00
G.	Data For Achievement	(V-G)		3,678.48
H.	Special Education Allowable Cost Payment	(V-H)		25,652.97
I.	Remaining Fund Balance Available	(V-I)		12,587.96
J.	Non-Levy Revenue and Funding Sources	(V-J)		114.84
1.	Actual Non-Levy Revenue	(V-J1)	114.84	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		568,288.87
1.	State - Guaranteed Tax Base Aid	(V-L1)	395,876.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	172,412.87	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,382,484.57

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		141,807.49
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		141,807.49

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		13.24
U.	Over-BASE Mills	(V-U)		10.89
1.	District Property Tax Levy Mills	(V-U1)	10.89	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		24.13

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

22 Jefferson

0454 Whitehall H S

Submit ID: 0454-01140699

01 General Fund

Adopted Budget	0001	1,524,292.06

Budget Uses

Expenditure Budget	0002	1,524,292.06
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	12,587.96
Direct State Aid	3110	718,526.57
Quality Educator	3111	43,341.40
At Risk Student	3112	4,999.20
Indian Education For All	3113	3,842.28
American Indian Achievement Gap	3114	1,452.00
State Special Education Allowable Cost Payment to Districts	3115	25,652.97
Data For Achievement	3116	3,678.48
State - Guaranteed Tax Base Aid	3120	395,876.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	114.84
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	172,412.87		
Over-BASE Levy	1110(c)	141,807.49		
District Tax Levy			1110	314,220.36
Total Estimated Revenues to Fund Adopted Budget			0004	1,524,292.06
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	205,344.58

Budget Uses

Expenditure Budget	0002	205,344.58
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	53,445.78
Contingency	0006	5,344.58
Over-Schedule	0011	146,554.22
Fund Balance for Budget	TFS48	222,343.97
Operating Reserve	0961	41,068.92
Unreserved Fund Balance Reappropriated	0970	181,275.05

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	24,069.53
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	205,344.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	195,900.13

Budget Uses

Expenditure Budget	0002	195,900.13
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	99,173.77
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	99,173.77
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	96,726.36
District Mills	999	7.43
Total Estimated Revenues to Fund Adopted Budget	0004	195,900.13

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
Coachliner Bus	2024	400,134.00	0.00	80,026.80	80,026.80
2018 International RE	2019	83,497.80	100,197.36	16,699.56	16,699.56
Total					96,726.36

13 Tuition Fund

Adopted Budget	0001	65,000.00

Budget Uses

Expenditure Budget	0002	65,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	31,607.44
Unreserved Fund Balance Reappropriated	0970	31,607.44

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	33,392.56
District Mills	999	2.56
Total Estimated Revenues to Fund Adopted Budget	0004	65,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
22 Jefferson
0454 Whitehall H S

Submit ID: 0454-01140699

14 Retirement Fund

Adopted Budget	0001	192,000.00

Budget Uses

Expenditure Budget	0002	192,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	119,911.68
Operating Reserve	0961	38,400.00
Unreserved Fund Balance Reappropriated	0970	81,511.68

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	110,488.32
Total Estimated Revenues to Fund Adopted Budget	0004	192,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,500.00

Budget Uses

Expenditure Budget	0002	2,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	2,496.88
Operating Reserve	0961	875.00
Unreserved Fund Balance Reappropriated	0970	1,621.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	878.12
District Mills	999	0.07
Total Estimated Revenues to Fund Adopted Budget	0004	2,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	22,712.44

Budget Uses

Expenditure Budget	0002	22,712.44
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,337.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,337.31
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,275.13
District Tax Levy	1110	20,100.00
District Mills	999	1.54
Total Estimated Revenues to Fund Adopted Budget	0004	22,712.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	28,928.09

Budget Uses

Expenditure Budget	0002	28,928.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	14,264.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	14,264.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	4,457.50
State - Advanced Opportunity Aid	3770	10,205.89
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	28,928.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

22 Jefferson

0454 Whitehall H S

Submit ID: 0454-01140699

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

22 Jefferson

0454 Whitehall H S

Submit ID: 0454-01140699

61 Building Reserve Fund

Adopted Budget		0001	60,157.23

Budget Uses

Expenditure Budget		0002	60,157.23
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	29,427.23
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	29,427.23
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	18,320.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	12,410.00	
District Tax Levy		1110	12,410.00
District Mills		999	0.95
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.95
Total Estimated Revenues to Fund Adopted Budget		0004	60,157.23

Budget Report
FY 2025

30 Meagher

Submit ID: 0570-51602770

0570 White Sulphur Spgs K-12

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 132	* 63	10,992,591

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Kristi Sangray

(Signature) (Date)

Chairperson, School Trustees: Tanya Hill

(Signature) (Date)

County Superintendent: Liv West

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
30 Meagher

Submit ID: 0570-51602770

0570 White Sulphur Spgs K-12

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,244,096.98	224,409.69	10%	10.00%	7,049.73	1,324,750.07	912,297.18	83.01
10 Transportation	311,059.76	62,211.95	20%	20.00%	29,621.58	77,369.81	204,068.37	18.56
11 Bus Depreciation Reserve	543,438.81	0.00	N/A	0.00%	448,598.81	0.00	94,840.00	8.63
13 Tuition	42,280.98		N/A		21,649.72	0.00	20,631.26	1.88
14 Retirement	353,000.00	70,600.00	20%	20.00%	46,064.98	306,935.02		
17 Adult Education	18,491.89	6,472.16	35%	35.00%	12,019.73	0.00	6,472.16	0.59
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	151,699.02	0.00	N/A	0.00%	113,597.51	1,586.31	36,515.20	3.32
29 Flexibility	14,121.36	0.00	N/A	0.00%	0.00	14,121.36	0.00	0.00
61 Building Reserve	535,496.46	0.00	N/A	0.00%	483,276.46	19,914.06	32,305.94	2.94
Total of All Funds	4,213,685.26	363,693.80			1,161,878.52	1,744,676.63	1,307,130.11	118.93

50 Debt Service **Tax Jurisdiction**								
GO Series 2016	677,850.00	0.00	20-9-438	0.00%	6,298.30	0.00	671,551.70	61.09

Budget Report
FY 2025

30 Meagher

Submit ID: 0570-51602770

0570 White Sulphur Spgs K-12

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WHITE SUL SPGS K-6	97 *
M1	WHITE SUL SPGS 7-8	35 *
H1	WHITE SUL SPGS HS 9-12	63 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	863,426.01
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	87,160.29
D.	At Risk Student	(I-D)	13,476.50
E.	Indian Education For All	(I-E)	4,802.85
F.	American Indian Achievement Gap	(I-F)	2,662.00
G.	Data For Achievement	(I-G)	4,598.10
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	41,379.87
I.	State Special Education Related-Services Payment To Coop	(I-I)	9,899.78
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,258.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	13,299.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	202
B.	BASE Budget Limit	(II-B)	1,713,180.60
C.	Maximum Budget Limit	(II-C)	2,130,859.28
D.	Over-BASE Levy As Submitted on Budget	(II-D)	522,462.63
E.	Adopted Budget	(II-E)	2,235,643.23

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,719,872.91
H.	Maximum Budget Limit	(II-H)	2,136,961.06
I.	Highest Budget Without a Vote	(II-I)	2,244,096.98
J.	Highest Budget	(II-J)	2,251,872.25
K.	Highest Voted Amount	(II-K)	7,775.27
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,244,096.98

Budget Report
FY 2025

30 Meagher

Submit ID: 0570-51602770

0570 White Sulphur Spgs K-12

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		224,409.69
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,049.73
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,049.73	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		231,459.42

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		**Elementary**	**High School**	**K-12**
A.	Special Education Allowable Costs	27,798.11	13,581.76	41,379.87
B.	Special Education RSBG to Coop	6,670.44	3,229.34	9,899.78
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	13,787.42	6,724.44	20,511.86
Proration of BASE Budget to Elementary and High School Programs:		**Elementary**	**High School**	**K-12**
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	893,175.30	507,748.50	1,400,923.80
		1,070,066.30	861,535.50	1,931,601.80
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	377,733.40	304,122.03	681,855.44
H.	Special Education in BASE@40%	13,787.42	6,724.44	20,511.86
I.	Subsidized BASE Amount	391,520.82	310,846.47	702,367.30
J.	Subsidized BASE Ratio	56%	44%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,244,096.98
1.	BASE Budget Limit	(V-A1)	1,719,872.91	
2.	Over-BASE Budget	(V-A2)	524,224.07	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		863,426.01
1.	Direct State Aid Paid By State	(V-B1)	863,426.01	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		87,160.29
D.	At Risk Student	(V-D)		13,476.50
E.	Indian Education For All	(V-E)		4,802.85
F.	American Indian Achievement Gap	(V-F)		2,662.00
G.	Data For Achievement	(V-G)		4,598.10

H.	Special Education Allowable Cost Payment	(V-H)		41,379.87
I.	Remaining Fund Balance Available	(V-I)		7,049.73
J.	Non-Levy Revenue and Funding Sources	(V-J)		23,672.92
1.	Actual Non-Levy Revenue	(V-J1)	23,672.92	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		671,644.64
1.	State - Guaranteed Tax Base Aid	(V-L1)	283,571.53	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	388,073.11	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,719,872.91

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		524,224.07
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		524,224.07

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.15
T.	BASE Mills - High School	(V-T)		12.17
U.	Over-BASE Mills	(V-U)		47.69
1.	District Property Tax Levy Mills	(V-U1)	47.69	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		83.01

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

30 Meagher

Submit ID: 0570-51602770

0570 White Sulphur Spgs K-12

01 General Fund

Adopted Budget	0001	2,244,096.98

Budget Uses

Expenditure Budget	0002	2,244,096.98
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,049.73
Direct State Aid	3110	863,426.01
Quality Educator	3111	87,160.29
At Risk Student	3112	13,476.50
Indian Education For All	3113	4,802.85
American Indian Achievement Gap	3114	2,662.00
State Special Education Allowable Cost Payment to Districts	3115	41,379.87
Data For Achievement	3116	4,598.10
State - Guaranteed Tax Base Aid	3120	283,571.53

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	23,672.92
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	388,073.11		
Over-BASE Levy	1110(c)	524,224.07		
District Tax Levy			1110	912,297.18
Total Estimated Revenues to Fund Adopted Budget			0004	2,244,096.98
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	311,059.76

Budget Uses

Expenditure Budget	0002	311,059.76
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	70,336.19
Contingency	0006	7,033.62
Over-Schedule	0011	233,689.95
Fund Balance for Budget	TFS48	91,833.53
Operating Reserve	0961	62,211.95
Unreserved Fund Balance Reappropriated	0970	29,621.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	38,684.90
State - On-Schedule Transportation Reimbursement	3210	38,684.91
District Tax Levy	1110	204,068.37
District Mills	999	18.56
Total Estimated Revenues to Fund Adopted Budget	0004	311,059.76
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

30 Meagher

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0570 White Sulphur Spgs K-12

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	543,438.81

Budget Uses

Expenditure Budget	0002	543,438.81
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	448,598.81
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	448,598.81
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	94,840.00
District Mills	999	8.63
Total Estimated Revenues to Fund Adopted Budget	0004	543,438.81

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2024 Thomas Freightliner Bus	2024	127,513.00	25,502.60	25,502.60	25,502.60
2024 Thomas Freightliner-Bus	2024	132,351.00	26,470.20	26,470.20	26,470.20
2019 THOMAS FREIGHTLINER	2019	112,088.00	112,088.00	22,417.60	22,417.60
2017 Freightliner - Thomas	2017	105,502.00	147,702.80	21,100.40	10,550.20
2018 Freightliner-Thomas	2017	98,994.00	138,591.60	19,798.80	9,899.40
2015 Thomas Freightliner Bus	2015	89,025.00	133,537.50	N/A	NA
45 Express Travel Bus	2010	53,965.65	80,948.48	N/A	NA
4500 Express Travel Bus - Elementary	2010	53,965.65	80,948.48	N/A	NA
2009 Chevy Blue Bird Bus	2009	53,250.00	79,875.00	N/A	NA
Total					94,840.00

Budget Report
FY 2025
30 Meagher
0570 White Sulphur Spgs K-12

Submit ID: 0570-51602770

13 Tuition Fund

Adopted Budget	0001	42,280.98

Budget Uses

Expenditure Budget	0002	42,280.98
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,649.72
Unreserved Fund Balance Reappropriated	0970	21,649.72

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	20,631.26
District Mills	999	1.88
Total Estimated Revenues to Fund Adopted Budget	0004	42,280.98
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	353,000.00

Budget Uses

Expenditure Budget	0002	353,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	116,664.98
Operating Reserve	0961	70,600.00
Unreserved Fund Balance Reappropriated	0970	46,064.98

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	306,935.02
Total Estimated Revenues to Fund Adopted Budget	0004	353,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
30 Meagher

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0570 White Sulphur Spgs K-12

17 Adult Education Fund

Adopted Budget	0001	18,491.89

Budget Uses

Expenditure Budget	0002	18,491.89
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,491.89
Operating Reserve	0961	6,472.16
Unreserved Fund Balance Reappropriated	0970	12,019.73

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	6,472.16
District Mills	999	0.59
Total Estimated Revenues to Fund Adopted Budget	0004	18,491.89
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	151,699.02

Budget Uses

Expenditure Budget	0002	151,699.02
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	113,597.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	113,597.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,586.31
District Tax Levy	1110	36,515.20
District Mills	999	3.32
Total Estimated Revenues to Fund Adopted Budget	0004	151,699.02
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
30 Meagher

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0570 White Sulphur Spgs K-12

29 Flexibility Fund

Adopted Budget	0001	14,121.36

Budget Uses

Expenditure Budget	0002	14,121.36
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	14,121.36
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	14,121.36
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
30 Meagher

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0570 White Sulphur Spgs K-12

50 Debt Service Fund
GO Series 2016

Taxable Value		10,992,591.00
Adopted Budget	0001	677,850.00

Budget Uses

Expenditure Budget	0002	677,850.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,298.30
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,298.30
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	671,551.70
Jurisdiction Mills	999	61.09
Total Estimated Revenues to Fund Adopted Budget	0004	677,850.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	12/03/2015	06/30/2036	4,700,000.00	2,970,000.00	220,000.00	118,625.00	300.00
High School Bond	12/03/2015	06/30/2036	4,700,000.00	2,970,000.00	220,000.00	118,625.00	300.00
Total Bond Requirements							677,850.00
Total Debt Service Requirements						0002	677,850.00

Budget Report
FY 2025

30 Meagher

Submit ID: 0570-51602770

0570 White Sulphur Spgs K-12

61 Building Reserve Fund

Adopted Budget		0001	535,496.46

Budget Uses

Expenditure Budget		0002	535,496.46
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	483,276.46
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	483,276.46
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	19,914.06
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	32,305.94	
District Tax Levy		1110	32,305.94
District Mills		999	2.94
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.94
Total Estimated Revenues to Fund Adopted Budget		0004	535,496.46

Budget Report
FY 2025

36 Phillips

Submit ID: 0663-74230344

0663 Whitewater K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 30	* 12	2,624,205

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Lynn Hill

(Signature) (Date)

Chairperson, School Trustees: Allie Olsen

(Signature) (Date)

County Superintendent: Darlene Kolczak

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

36 Phillips

Submit ID: 0663-74230344

0663 Whitewater K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,017,157.51	64,395.36	10%	6.33%	0.00	618,120.91	399,036.60	152.06
10 Transportation	278,897.74	55,000.00	20%	19.72%	8,122.48	42,875.14	227,900.12	86.85
11 Bus Depreciation Reserve	213,663.28	0.00	N/A	0.00%	140,956.23	0.00	72,707.05	27.71
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	130,000.00	26,000.00	20%	20.00%	1,448.95	128,551.05		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	38,176.92	0.00	N/A	0.00%	27,518.51	658.41	10,000.00	3.81
29 Flexibility	408,633.67	0.00	N/A	0.00%	158,633.67	250,000.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	2,086,529.12	145,395.36			336,679.84	1,040,205.51	709,643.77	270.43

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

36 Phillips

Submit ID: 0663-74230344

0663 Whitewater K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WHITEWATER K-6	24	*
M1	WHITEWATER 7-8	6	*
H1	WHITEWATER HS 9-12	12	*

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	369,803.23
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	36,730.00
D.	At Risk Student	(I-D)	2,781.52
E.	Indian Education For All	(I-E)	1,034.46
F.	American Indian Achievement Gap	(I-F)	726.00
G.	Data For Achievement	(I-G)	990.36
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	6,353.20
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,117.60
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	3,092.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	9,840.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	46
B.	BASE Budget Limit	(II-B)	715,667.92
C.	Maximum Budget Limit	(II-C)	887,536.85
D.	Over-BASE Levy As Submitted on Budget	(II-D)	291,434.03
E.	Adopted Budget	(II-E)	1,007,101.95

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	713,844.10
H.	Maximum Budget Limit	(II-H)	882,268.94
I.	Highest Budget Without a Vote	(II-I)	1,011,301.09
J.	Highest Budget	(II-J)	1,017,157.51
K.	Highest Voted Amount	(II-K)	5,856.42
L.	Amount Approved on Ballot by Voters	(II-L)	5,856.42
M.	Adopted Budget	(II-M)	1,017,157.51

Budget Report
FY 2025

36 Phillips

Submit ID: 0663-74230344

0663 Whitewater K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		64,395.36
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		64,395.36

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	4,606.07	1,747.13	6,353.20
B.	Special Education RSBG to Coop	1,535.26	582.34	2,117.60
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	2,456.53	931.79	3,388.32

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	199,755.30	96,867.00	296,622.30
		376,646.30	450,654.00	827,300.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	132,956.14	159,080.86	292,037.01
H.	Special Education in BASE@40%	2,456.53	931.79	3,388.32
I.	Subsidized BASE Amount	135,412.67	160,012.65	295,425.33
J.	Subsidized BASE Ratio	46%	54%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,017,157.51
1.	BASE Budget Limit	(V-A1)	713,844.10	
2.	Over-BASE Budget	(V-A2)	303,313.41	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		369,803.23
1.	Direct State Aid Paid By State	(V-B1)	369,803.23	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		36,730.00
D.	At Risk Student	(V-D)		2,781.52
E.	Indian Education For All	(V-E)		1,034.46
F.	American Indian Achievement Gap	(V-F)		726.00
G.	Data For Achievement	(V-G)		990.36

H.	Special Education Allowable Cost Payment	(V-H)		6,353.20
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		734.02
	1. Actual Non-Levy Revenue	(V-J1)	734.02	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		294,691.31
	1. State - Guaranteed Tax Base Aid	(V-L1)	198,968.12	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	95,723.19	
M.	**Subtotal of BASE Budget Revenue	(V-M)		713,844.10

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		303,313.41
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		303,313.41

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.71
T.	BASE Mills - High School	(V-T)		12.77
U.	Over-BASE Mills	(V-U)		115.58
	1. District Property Tax Levy Mills	(V-U1)	115.58	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		152.06

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

36 Phillips

Submit ID: 0663-74230344

0663 Whitewater K-12 Schools

01 General Fund

Adopted Budget	0001	1,017,157.51

Budget Uses

Expenditure Budget	0002	1,017,157.51
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	369,803.23
Quality Educator	3111	36,730.00
At Risk Student	3112	2,781.52
Indian Education For All	3113	1,034.46
American Indian Achievement Gap	3114	726.00
State Special Education Allowable Cost Payment to Districts	3115	6,353.20
Data For Achievement	3116	990.36
State - Guaranteed Tax Base Aid	3120	198,968.12

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	734.02
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	95,723.19		
Over-BASE Levy	1110(c)	303,313.41		
District Tax Levy			1110	399,036.60
Total Estimated Revenues to Fund Adopted Budget			0004	1,017,157.51
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	278,897.74

Budget Uses

Expenditure Budget	0002	278,897.74
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	38,977.40
Contingency	0006	3,897.74
Over-Schedule	0011	236,022.60
Fund Balance for Budget	TFS48	63,122.48
Operating Reserve	0961	55,000.00
Unreserved Fund Balance Reappropriated	0970	8,122.48

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	21,437.57
State - On-Schedule Transportation Reimbursement	3210	21,437.57
District Tax Levy	1110	227,900.12
District Mills	999	86.85
Total Estimated Revenues to Fund Adopted Budget	0004	278,897.74
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

36 Phillips

Submit ID: 0663-74230344

0663 Whitewater K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	213,663.28

Budget Uses

Expenditure Budget	0002	213,663.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	140,956.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	140,956.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	72,707.05
District Mills	999	27.71
Total Estimated Revenues to Fund Adopted Budget	0004	213,663.28

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 GMC Acadia	2024	48,890.00	0.00	9,778.00	9,778.00
2024 Thomas 54 passenger	2024	120,000.00	0.00	24,000.00	24,000.00
Ford Expedition	2020	39,309.00	23,585.40	7,861.80	7,861.80
Silverado Crew PU	2019	45,996.27	27,597.75	9,199.25	9,199.25
Silverado Crew PU	2019	45,489.00	36,391.20	9,097.80	9,097.80
2017 Thomas Minotour 16 pass	2018	63,851.00	63,851.00	12,770.20	12,770.20
2013 Minotour 16 pass	2013	58,065.50	87,098.25	N/A	NA
Total					72,707.05

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	130,000.00

Budget Uses

Expenditure Budget	0002	130,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,448.95
Operating Reserve	0961	26,000.00
Unreserved Fund Balance Reappropriated	0970	1,448.95

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	128,551.05
Total Estimated Revenues to Fund Adopted Budget	0004	130,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

36 Phillips

Submit ID: 0663-74230344

0663 Whitewater K-12 Schools

28 Technology Fund

Adopted Budget	0001	38,176.92

Budget Uses

Expenditure Budget	0002	38,176.92
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	27,518.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	27,518.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	658.41
District Tax Levy	1110	10,000.00
District Mills	999	3.81
Total Estimated Revenues to Fund Adopted Budget	0004	38,176.92
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	408,633.67

Budget Uses

Expenditure Budget	0002	408,633.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	158,633.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	158,633.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	250,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	408,633.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

36 Phillips

Submit ID: 0663-74230344

0663 Whitewater K-12 Schools

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

36 Phillips

Submit ID: 0663-74230344

0663 Whitewater K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2025

55 Wibaux

Submit ID: 0964-08086974

0964 Wibaux K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 121	39	38,312,484

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Prairie Mannetter

(Signature) (Date)

Chairperson, School Trustees: Kelly Dale

(Signature) (Date)

County Superintendent: Jodee Chaffee

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025
55 Wibaux

Submit ID: 0964-08086974

0964 Wibaux K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,895,669.66	165,390.32	10%	8.72%	0.00	907,566.68	988,102.98	25.78
10 Transportation	585,000.00	117,000.00	20%	20.00%	201,814.65	44,457.08	338,728.27	8.84
11 Bus Depreciation Reserve	188,568.53	0.00	N/A	0.00%	39,183.35	2,000.00	147,385.18	3.85
13 Tuition	82,227.43		N/A		726.65	500.00	81,000.78	2.11
14 Retirement	390,000.00	78,000.00	20%	20.00%	61,464.14	328,535.86		
17 Adult Education	250,000.00	87,500.00	35%	35.00%	96,272.27	3,000.00	150,727.73	3.93
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	103,391.58	0.00	N/A	0.00%	1,489.54	51,902.04	50,000.00	1.31
29 Flexibility	517,831.65	0.00	N/A	0.00%	3,544.07	514,287.58	0.00	0.00
61 Building Reserve	425,874.15	0.00	N/A	0.00%	227,054.15	57,794.57	141,025.43	3.68
Total of All Funds	4,438,563.00	447,890.32			631,548.82	1,910,043.81	1,896,970.37	49.50

50 Debt Service **Tax Jurisdiction**								
06	480,800.00	16,759.04	20-9-438	3.49%	0.00	2,000.00	478,800.00	12.50

Budget Report
FY 2025

55 Wibaux

Submit ID: 0964-08086974

0964 Wibaux K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WIBAUX K-6	96 *
M1	WIBAUX 7-8	25 *
H1	WIBAUX HS 9-12	39

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	738,228.32
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	88,152.00
D.	At Risk Student	(I-D)	4,523.70
E.	Indian Education For All	(I-E)	3,940.80
F.	American Indian Achievement Gap	(I-F)	968.00
G.	Data For Achievement	(I-G)	3,772.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	67,321.05
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,152.76
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	0.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	162
B.	BASE Budget Limit	(II-B)	1,494,615.58
C.	Maximum Budget Limit	(II-C)	1,868,816.59
D.	Over-BASE Levy As Submitted on Budget	(II-D)	374,201.01
E.	Adopted Budget	(II-E)	1,868,816.59

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,520,081.88
H.	Maximum Budget Limit	(II-H)	1,895,669.66
I.	Highest Budget Without a Vote	(II-I)	1,895,669.66
J.	Highest Budget	(II-J)	1,895,669.66
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,895,669.66

Budget Report
FY 2025

55 Wibaux

Submit ID: 0964-08086974

0964 Wibaux K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		165,390.32
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		165,390.32

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	50,933.12	16,387.93	67,321.05
B.	Special Education RSBG to Coop	6,088.10	2,064.66	8,152.76
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	22,808.49	7,381.04	30,189.52

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	806,285.00	314,554.50	1,120,839.50
		983,176.00	668,341.50	1,651,517.50
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	347,061.13	235,924.55	582,985.68
H.	Special Education in BASE@40%	22,808.49	7,381.04	30,189.52
I.	Subsidized BASE Amount	369,869.62	243,305.59	613,175.20
J.	Subsidized BASE Ratio	60%	40%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,895,669.66
1.	BASE Budget Limit	(V-A1)	1,520,081.88	
2.	Over-BASE Budget	(V-A2)	375,587.78	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		738,228.32
1.	Direct State Aid Paid By State	(V-B1)	738,228.32	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		88,152.00
D.	At Risk Student	(V-D)		4,523.70
E.	Indian Education For All	(V-E)		3,940.80
F.	American Indian Achievement Gap	(V-F)		968.00
G.	Data For Achievement	(V-G)		3,772.80

H.	Special Education Allowable Cost Payment	(V-H)		67,321.05
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		660.01
1.	Actual Non-Levy Revenue	(V-J1)	660.01	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		612,515.20
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	612,515.20	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,520,081.88

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		375,587.78
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		375,587.78

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		9.59
T.	BASE Mills - High School	(V-T)		6.39
U.	Over-BASE Mills	(V-U)		9.80
1.	District Property Tax Levy Mills	(V-U1)	9.80	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		25.78

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

55 Wibaux

0964 Wibaux K-12 Schools

Submit ID: 0964-08086974

01 General Fund

Adopted Budget	0001	1,895,669.66

Budget Uses

Expenditure Budget	0002	1,895,669.66
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	738,228.32
Quality Educator	3111	88,152.00
At Risk Student	3112	4,523.70
Indian Education For All	3113	3,940.80
American Indian Achievement Gap	3114	968.00
State Special Education Allowable Cost Payment to Districts	3115	67,321.05
Data For Achievement	3116	3,772.80
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	660.01
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	612,515.20		
Over-BASE Levy	1110(c)	375,587.78		
District Tax Levy			1110	988,102.98
Total Estimated Revenues to Fund Adopted Budget			0004	1,895,669.66
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	585,000.00

Budget Uses

Expenditure Budget	0002	585,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	37,688.25
Contingency	0006	3,768.83
Over-Schedule	0011	543,542.92
Fund Balance for Budget	TFS48	318,814.65
Operating Reserve	0961	117,000.00
Unreserved Fund Balance Reappropriated	0970	201,814.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	3,000.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	20,728.54
State - On-Schedule Transportation Reimbursement	3210	20,728.54
District Tax Levy	1110	338,728.27
District Mills	999	8.84
Total Estimated Revenues to Fund Adopted Budget	0004	585,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

55 Wibaux

Submit ID: 0964-08086974

0964 Wibaux K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	188,568.53

Budget Uses

Expenditure Budget	0002	188,568.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	39,183.35
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	39,183.35
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	147,385.18
District Mills	999	3.85
Total Estimated Revenues to Fund Adopted Budget	0004	188,568.53

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 American Dreamliner 51 Passenger	2024	363,500.00	0.00	72,700.00	72,700.00
2024 IC-CE Bus	2024	158,795.00	0.00	31,759.00	31,759.00
Bus Cameras	2023	23,061.90	4,612.38	4,612.38	4,612.38
Chevrolet Express 12 Passenger Bus	2022	6,000.00	2,400.00	1,200.00	1,200.00
2021 IC CE Route Bus	2020	83,095.00	49,857.00	16,619.00	16,619.00
2012 Collins Bus	2019	19,500.00	12,700.00	3,900.00	3,900.00
2010 Bluebird 54 passenger	2010	76,750.00	107,450.00	15,350.00	7,675.00
ARRA 2011 Bluebird 54	2010	89,198.00	124,877.20	17,839.60	8,919.80
Total					147,385.18

Budget Report
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55 Wibaux
0964 Wibaux K-12 Schools

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13 Tuition Fund

Adopted Budget	0001	82,227.43

Budget Uses

Expenditure Budget	0002	82,227.43
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	726.65
Unreserved Fund Balance Reappropriated	0970	726.65

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	81,000.78
District Mills	999	2.11
Total Estimated Revenues to Fund Adopted Budget	0004	82,227.43
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
55 Wibaux

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0964 Wibaux K-12 Schools

14 Retirement Fund

Adopted Budget	0001	390,000.00

Budget Uses

Expenditure Budget	0002	390,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	139,464.14
Operating Reserve	0961	78,000.00
Unreserved Fund Balance Reappropriated	0970	61,464.14

Estimated Funding Sources

Interest Earnings	1510	3,500.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	325,035.86
Total Estimated Revenues to Fund Adopted Budget	0004	390,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

55 Wibaux

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0964 Wibaux K-12 Schools

17 Adult Education Fund

Adopted Budget	0001	250,000.00

Budget Uses

Expenditure Budget	0002	250,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	183,772.27
Operating Reserve	0961	87,500.00
Unreserved Fund Balance Reappropriated	0970	96,272.27

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	1,000.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	150,727.73
District Mills	999	3.93
Total Estimated Revenues to Fund Adopted Budget	0004	250,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

55 Wibaux

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0964 Wibaux K-12 Schools

28 Technology Fund

Adopted Budget	0001	103,391.58

Budget Uses

Expenditure Budget	0002	103,391.58
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,489.54
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,489.54
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	50,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,402.04
District Tax Levy	1110	50,000.00
District Mills	999	1.31
Total Estimated Revenues to Fund Adopted Budget	0004	103,391.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	517,831.65

Budget Uses

Expenditure Budget	0002	517,831.65
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,544.07
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,544.07

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	500.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	500,000.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	13,787.58
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	517,831.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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55 Wibaux

0964 Wibaux K-12 Schools

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50 Debt Service Fund

06

Taxable Value		38,312,484.00
Adopted Budget	0001	480,800.00

Budget Uses

Expenditure Budget	0002	480,800.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,759.04
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	16,759.04
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	2,000.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	478,800.00
Jurisdiction Mills	999	12.50
Total Estimated Revenues to Fund Adopted Budget	0004	480,800.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Bond Issues

Issue Type	Issue Date	Maturity Date	Issue Amount	Outstanding 6/30/25	Principal	Interest	Agent Fees
Elementary Bond	08/25/2020	06/30/2030	4,200,000.00	2,210,000.00	410,000.00	70,300.00	500.00
Total Bond Requirements							480,800.00
Total Debt Service Requirements						0002	480,800.00

Budget Report
FY 2025

55 Wibaux

Submit ID: 0964-08086974

0964 Wibaux K-12 Schools

61 Building Reserve Fund

Adopted Budget	0001	425,874.15

Budget Uses

Expenditure Budget	0002	425,874.15
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	227,054.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	227,054.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	1,000.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	6,794.57
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	50,000.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	100,000.00	
Building Reserve Permissive Levy	1110(b)	41,025.43	
District Tax Levy		1110	141,025.43
District Mills		999	3.68
Building Reserve Voted Mills		0134	2.61
Building Reserve Permissive Mills		0135	1.07
Total Estimated Revenues to Fund Adopted Budget		0004	425,874.15

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	300,000.00	3	612	200,000.00	100,000.00	100,000.00
Total						100,000.00

Budget Report
FY 2025

16 Gallatin

Submit ID: 0354-77326726

0354 Willow Creek Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	48	N/A	2,386,330

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 16 Gallatin	45	N/A	1,902,398
Non-located - 22 Jefferson	3	N/A	483,932

The final budget is approved as set forth in this document.

Certification

District Clerk: Sherri Lower

(Signature) (Date)

Chairperson, School Trustees: Kris Skolrud

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

16 Gallatin

Submit ID: 0354-77326726

0354 Willow Creek Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	555,957.42	55,595.74	10%	10.00%	7,127.56	383,035.51	165,794.35	69.49
10 Transportation	32,978.41	6,595.68	20%	20.00%	29,937.45	3,040.96	0.00	0.00
11 Bus Depreciation Reserve	201,581.11	0.00	N/A	0.00%	186,923.10	6,400.00	8,258.01	3.46
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	69,046.79	13,809.36	20%	20.00%	4,081.25	64,965.54		
17 Adult Education	16,849.96	0.00	35%	0.00%	16,668.52	600.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	3,451.38	0.00	N/A	0.00%	2,937.15	514.23	0.00	0.00
29 Flexibility	40,995.45	0.00	N/A	0.00%	38,295.45	2,700.00	0.00	0.00
61 Building Reserve	166,286.37	0.00	N/A	0.00%	146,556.37	15,043.88	4,686.12	1.96
Total of All Funds	1,087,146.89	76,000.78			432,526.85	476,300.12	178,738.48	74.91

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

16 Gallatin

Submit ID: 0354-77326726

0354 Willow Creek Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WILLOW CREEK K-6	35
M1	WILLOW CREEK 7-8	13

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	224,596.49
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	30,155.33
D.	At Risk Student	(I-D)	2,366.49
E.	Indian Education For All	(I-E)	1,182.24
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,131.84
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,063.70
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,541.12
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	4,511.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	43
B.	BASE Budget Limit	(II-B)	398,632.95
C.	Maximum Budget Limit	(II-C)	493,417.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	122,755.92
E.	Adopted Budget	(II-E)	521,388.87

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	449,103.93
H.	Maximum Budget Limit	(II-H)	555,957.42
I.	Highest Budget Without a Vote	(II-I)	555,957.42
J.	Highest Budget	(II-J)	555,957.42
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	555,957.42

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		55,595.74
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,127.56
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,127.56	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		62,723.30

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		555,957.42
1.	BASE Budget Limit	(V-A1)	449,103.93	
2.	Over-BASE Budget	(V-A2)	106,853.49	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		224,596.49
1.	Direct State Aid Paid By State	(V-B1)	224,596.49	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		30,155.33
D.	At Risk Student	(V-D)		2,366.49
E.	Indian Education For All	(V-E)		1,182.24
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,131.84
H.	Special Education Allowable Cost Payment	(V-H)		8,063.70
I.	Remaining Fund Balance Available	(V-I)		7,127.56
J.	Non-Levy Revenue and Funding Sources	(V-J)		4,072.61
1.	Actual Non-Levy Revenue	(V-J1)	4,072.61	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		170,407.67
1.	State - Guaranteed Tax Base Aid	(V-L1)	111,466.81	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	58,940.86	
M.	**Subtotal of BASE Budget Revenue	(V-M)		449,103.93

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		106,853.49
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		106,853.49

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		24.71
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		44.78
1.	District Property Tax Levy Mills	(V-U1)	44.78	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		69.49

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

16 Gallatin

0354 Willow Creek Elem

Submit ID: 0354-77326726

01 General Fund

Adopted Budget	0001	555,957.42

Budget Uses

Expenditure Budget	0002	555,957.42
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,127.56
Direct State Aid	3110	224,596.49
Quality Educator	3111	30,155.33
At Risk Student	3112	2,366.49
Indian Education For All	3113	1,182.24
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	8,063.70
Data For Achievement	3116	1,131.84
State - Guaranteed Tax Base Aid	3120	111,466.81

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	4,072.61
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	58,940.86		
Over-BASE Levy	1110(c)	106,853.49		
District Tax Levy			1110	165,794.35
Total Estimated Revenues to Fund Adopted Budget			0004	555,957.42
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	32,978.41

Budget Uses

Expenditure Budget	0002	32,978.41
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	4,524.66
Contingency	0006	452.47
Over-Schedule	0011	28,001.28
Fund Balance for Budget	TFS48	36,533.13
Operating Reserve	0961	6,595.68
Unreserved Fund Balance Reappropriated	0970	29,937.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	552.39
State - On-Schedule Transportation Reimbursement	3210	2,488.57
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	32,978.41
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

16 Gallatin

Submit ID: 0354-77326726

0354 Willow Creek Elem

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	201,581.11

Budget Uses

Expenditure Budget	0002	201,581.11
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	186,923.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	186,923.10
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	6,400.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	8,258.01
District Mills	999	3.46
Total Estimated Revenues to Fund Adopted Budget	0004	201,581.11

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Chevy Express G4500 Bus	2018	41,290.06	49,548.06	8,258.01	8,258.01
2014 IC	2014	59,173.34	88,760.01	N/A	NA
2009 International Bus	2013	41,650.00	62,475.00	N/A	NA
Total					8,258.01

Budget Report
FY 2025
16 Gallatin
0354 Willow Creek Elem

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13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

16 Gallatin

0354 Willow Creek Elem

Submit ID: 0354-77326726

14 Retirement Fund

Adopted Budget	0001	69,046.79

Budget Uses

Expenditure Budget	0002	69,046.79
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	17,890.61
Operating Reserve	0961	13,809.36
Unreserved Fund Balance Reappropriated	0970	4,081.25

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	64,965.54
Total Estimated Revenues to Fund Adopted Budget	0004	69,046.79
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	16,849.96

Budget Uses

Expenditure Budget	0002	16,849.96
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,668.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,668.52

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	600.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	16,849.96
Estimated Revenues Exceeding Adopted Budget	0004a	418.56

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	3,451.38

Budget Uses

Expenditure Budget	0002	3,451.38
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	2,937.15
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	2,937.15
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	100.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	414.23
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,451.38
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

16 Gallatin

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0354 Willow Creek Elem

29 Flexibility Fund

Adopted Budget	0001	40,995.45

Budget Uses

Expenditure Budget	0002	40,995.45
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	38,295.45
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	38,295.45

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,400.00
Other Revenue from Local Sources	1900	500.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	800.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	40,995.45
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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Submit ID: 0354-77326726

0354 Willow Creek Elem

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

16 Gallatin

Submit ID: 0354-77326726

0354 Willow Creek Elem

61 Building Reserve Fund

Adopted Budget		0001	166,286.37

Budget Uses

Expenditure Budget		0002	166,286.37
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	146,556.37
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	146,556.37
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	15,043.88
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	4,686.12	
District Tax Levy		1110	4,686.12
District Mills		999	1.96
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.96
Total Estimated Revenues to Fund Adopted Budget		0004	166,286.37

Budget Report
FY 2025

16 Gallatin

0355 Willow Creek H S

Submit ID: 0355-23025389

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	10	1,748,532

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Sherri Lower

(Signature) (Date)

Chairperson, School Trustees: Kris Skolrud

(Signature) (Date)

County Superintendent: John Nielson

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

16 Gallatin

Submit ID: 0355-23025389

0355 Willow Creek H S

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	465,467.59	46,546.76	10%	10.00%	7,256.11	338,465.28	119,746.20	68.51
10 Transportation	33,024.26	6,604.85	20%	20.00%	27,518.00	2,133.05	3,373.21	1.93
11 Bus Depreciation Reserve	94,144.88	0.00	N/A	0.00%	89,505.73	1,100.00	3,539.15	2.02
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	36,198.10	7,239.62	20%	20.00%	9,205.36	26,992.74		
17 Adult Education	17,173.70	0.00	35%	0.00%	16,573.70	600.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,856.24	0.00	N/A	0.00%	6,287.78	568.46	0.00	0.00
29 Flexibility	22,146.57	0.00	N/A	0.00%	20,246.57	1,900.00	0.00	0.00
61 Building Reserve	117,421.18	0.00	N/A	0.00%	101,321.18	12,878.00	3,222.00	1.84
Total of All Funds	792,432.52	60,391.23			277,914.43	384,637.53	129,880.56	74.30

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

16 Gallatin

Submit ID: 0355-23025389

0355 Willow Creek H S

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 WILLOW CREEK HS 9-12 10 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	194,227.98
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	12,451.47
D.	At Risk Student	(I-D)	0.00
E.	Indian Education For All	(I-E)	246.30
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	235.80
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	4,460.34
I.	State Special Education Related-Services Payment To Coop	(I-I)	423.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	10,185.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	10
B.	BASE Budget Limit	(II-B)	361,496.56
C.	Maximum Budget Limit	(II-C)	451,942.71
D.	Over-BASE Levy As Submitted on Budget	(II-D)	95,730.51
E.	Adopted Budget	(II-E)	457,227.07

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	98%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	366,959.05
H.	Maximum Budget Limit	(II-H)	456,694.59
I.	Highest Budget Without a Vote	(II-I)	465,467.59
J.	Highest Budget	(II-J)	465,467.59
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	465,467.59

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		46,546.76
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		7,256.11
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	7,256.11	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		53,802.87

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		465,467.59
1.	BASE Budget Limit	(V-A1)	366,959.05	
2.	Over-BASE Budget	(V-A2)	98,508.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		194,227.98
1.	Direct State Aid Paid By State	(V-B1)	194,227.98	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		12,451.47
D.	At Risk Student	(V-D)		0.00
E.	Indian Education For All	(V-E)		246.30
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		235.80
H.	Special Education Allowable Cost Payment	(V-H)		4,460.34
I.	Remaining Fund Balance Available	(V-I)		7,256.11
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,891.94
1.	Actual Non-Levy Revenue	(V-J1)	2,891.94	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		145,189.11
1.	State - Guaranteed Tax Base Aid	(V-L1)	123,951.45	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	21,237.66	
M.	**Subtotal of BASE Budget Revenue	(V-M)		366,959.05

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		98,508.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		98,508.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.17
U.	Over-BASE Mills	(V-U)		56.34
1.	District Property Tax Levy Mills	(V-U1)	56.34	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		68.51

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	465,467.59

Budget Uses

Expenditure Budget	0002	465,467.59
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	7,256.11
Direct State Aid	3110	194,227.98
Quality Educator	3111	12,451.47
At Risk Student	3112	0.00
Indian Education For All	3113	246.30
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	4,460.34
Data For Achievement	3116	235.80
State - Guaranteed Tax Base Aid	3120	123,951.45

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	2,891.94
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	21,237.66		
Over-BASE Levy	1110(c)	98,508.54		
District Tax Levy			1110	119,746.20
Total Estimated Revenues to Fund Adopted Budget			0004	465,467.59
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	33,024.26

Budget Uses

Expenditure Budget	0002	33,024.26
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,939.14
Contingency	0006	193.91
Over-Schedule	0011	30,891.21
Fund Balance for Budget	TFS48	34,122.85
Operating Reserve	0961	6,604.85
Unreserved Fund Balance Reappropriated	0970	27,518.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,066.52
State - On-Schedule Transportation Reimbursement	3210	1,066.53
District Tax Levy	1110	3,373.21
District Mills	999	1.93
Total Estimated Revenues to Fund Adopted Budget	0004	33,024.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	94,144.88

Budget Uses

Expenditure Budget	0002	94,144.88
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	89,505.73
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	89,505.73
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	1,100.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	3,539.15
District Mills	999	2.02
Total Estimated Revenues to Fund Adopted Budget	0004	94,144.88

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Chevy Express G4500 Bus	2018	17,695.74	21,234.90	3,539.15	3,539.15
2014 IC	2014	33,826.66	50,739.99	N/A	NA
2009 International Bus	2013	17,850.00	26,775.00	N/A	NA
Total					3,539.15

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	36,198.10

Budget Uses

Expenditure Budget	0002	36,198.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,444.98
Operating Reserve	0961	7,239.62
Unreserved Fund Balance Reappropriated	0970	9,205.36

Estimated Funding Sources

Interest Earnings	1510	700.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	26,292.74
Total Estimated Revenues to Fund Adopted Budget	0004	36,198.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	17,173.70

Budget Uses

Expenditure Budget	0002	17,173.70
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	16,573.70
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	16,573.70

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	600.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	17,173.70
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	6,856.24

Budget Uses

Expenditure Budget	0002	6,856.24
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,287.78
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,287.78
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	230.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	338.46
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,856.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

16 Gallatin

Submit ID: 0355-23025389

0355 Willow Creek H S

29 Flexibility Fund

Adopted Budget	0001	22,146.57

Budget Uses

Expenditure Budget	0002	22,146.57
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	20,246.57
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	20,246.57

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	700.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	1,200.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	22,146.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

16 Gallatin

Submit ID: 0355-23025389

0355 Willow Creek H S

61 Building Reserve Fund

Adopted Budget		0001	117,421.18

Budget Uses

Expenditure Budget		0002	117,421.18
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	101,321.18
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	101,321.18
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,878.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,222.00	
District Tax Levy		1110	3,222.00
District Mills		999	1.84
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	1.84
Total Estimated Revenues to Fund Adopted Budget		0004	117,421.18

Budget Report
FY 2025

14 Fergus

Submit ID: 0291-14546754

0291 Winifred K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	118	48	1,931,186

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Ann Econom

(Signature) (Date)

Chairperson, School Trustees: Kevin Arntzen

(Signature) (Date)

County Superintendent: Rhonda Long

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

14 Fergus

Submit ID: 0291-14546754

0291 Winifred K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,692,068.73	215,152.77	10%	12.72%	30,000.00	1,406,701.59	255,367.14	132.25
10 Transportation	160,000.00	32,000.00	20%	20.00%	12,333.15	92,174.76	55,492.09	28.73
11 Bus Depreciation Reserve	315,360.86	0.00	N/A	0.00%	171,067.08	0.00	144,293.78	74.72
13 Tuition	8,184.94		N/A		8,184.94	0.00	0.00	0.00
14 Retirement	200,000.00	40,000.00	20%	20.00%	16,174.45	183,825.55		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	151,353.17	0.00	N/A	0.00%	141,043.17	1,367.18	8,942.82	4.63
29 Flexibility	21,167.58	0.00	N/A	0.00%	21,167.58	0.00	0.00	0.00
61 Building Reserve	846,519.15	0.00	N/A	0.00%	779,689.15	35,915.00	30,915.00	16.01
Total of All Funds	3,394,654.43	287,152.77			1,179,659.52	1,719,984.08	495,010.83	256.34

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

14 Fergus

Submit ID: 0291-14546754

0291 Winifred K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WINIFRED K-6	99
M1	WINIFRED 7-8	19
H1	WINIFRED HS 9-12	48

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	757,430.90
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	66,554.76
D.	At Risk Student	(I-D)	5,379.85
E.	Indian Education For All	(I-E)	4,088.58
F.	American Indian Achievement Gap	(I-F)	1,210.00
G.	Data For Achievement	(I-G)	3,914.28
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	30,028.63
I.	State Special Education Related-Services Payment To Coop	(I-I)	8,788.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	11,356.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	17,985.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	153
B.	BASE Budget Limit	(II-B)	1,369,052.77
C.	Maximum Budget Limit	(II-C)	1,704,390.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	184,784.92
E.	Adopted Budget	(II-E)	1,578,837.69

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,482,283.81
H.	Maximum Budget Limit	(II-H)	1,844,469.07
I.	Highest Budget Without a Vote	(II-I)	1,722,068.73
J.	Highest Budget	(II-J)	1,844,469.07
K.	Highest Voted Amount	(II-K)	122,400.34
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,692,068.73

Budget Report
FY 2025

14 Fergus

Submit ID: 0291-14546754

0291 Winifred K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		169,206.87
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		45,945.90
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	45,945.90	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		30,000.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	30,000.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		245,152.77

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	21,056.35	8,972.28	30,028.63
B.	Special Education RSBG to Coop	6,246.92	2,541.12	8,788.04
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	10,921.31	4,605.36	15,526.67

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	776,762.30	387,036.00	1,163,798.30
		953,653.30	740,823.00	1,694,476.30
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	336,639.62	261,510.52	598,150.13
H.	Special Education in BASE@40%	10,921.31	4,605.36	15,526.67
I.	Subsidized BASE Amount	347,560.93	266,115.88	613,676.80
J.	Subsidized BASE Ratio	57%	43%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,692,068.73
1.	BASE Budget Limit	(V-A1)	1,482,283.81	
2.	Over-BASE Budget	(V-A2)	209,784.92	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		757,430.90
1.	Direct State Aid Paid By State	(V-B1)	757,430.90	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		66,554.76
D.	At Risk Student	(V-D)		5,379.85
E.	Indian Education For All	(V-E)		4,088.58
F.	American Indian Achievement Gap	(V-F)		1,210.00
G.	Data For Achievement	(V-G)		3,914.28

H.	Special Education Allowable Cost Payment	(V-H)		30,028.63
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		6,601.00
1.	Actual Non-Levy Revenue	(V-J1)	6,601.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		607,075.81
1.	State - Guaranteed Tax Base Aid	(V-L1)	531,493.59	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	75,582.22	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,482,283.81

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		30,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	30,000.00	
2.	Tuition	(V-O2)	0.00	
3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		179,784.92
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		209,784.92

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		26.04
T.	BASE Mills - High School	(V-T)		13.11
U.	Over-BASE Mills	(V-U)		93.10
1.	District Property Tax Levy Mills	(V-U1)	93.10	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		132.25

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,692,068.73

Budget Uses

Expenditure Budget	0002	1,692,068.73
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	30,000.00
Direct State Aid	3110	757,430.90
Quality Educator	3111	66,554.76
At Risk Student	3112	5,379.85
Indian Education For All	3113	4,088.58
American Indian Achievement Gap	3114	1,210.00
State Special Education Allowable Cost Payment to Districts	3115	30,028.63
Data For Achievement	3116	3,914.28
State - Guaranteed Tax Base Aid	3120	531,493.59

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	6,601.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	75,582.22		
Over-BASE Levy	1110(c)	179,784.92		
District Tax Levy			1110	255,367.14
Total Estimated Revenues to Fund Adopted Budget			0004	1,692,068.73
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	160,000.00

Budget Uses

Expenditure Budget	0002	160,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	83,795.24
Contingency	0006	8,379.52
Over-Schedule	0011	67,825.24
Fund Balance for Budget	TFS48	44,333.15
Operating Reserve	0961	32,000.00
Unreserved Fund Balance Reappropriated	0970	12,333.15

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	46,087.38
State - On-Schedule Transportation Reimbursement	3210	46,087.38
District Tax Levy	1110	55,492.09
District Mills	999	28.73
Total Estimated Revenues to Fund Adopted Budget	0004	160,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

Submit ID: 0291-14546754

0291 Winifred K-12 Schools

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	315,360.86

Budget Uses

Expenditure Budget	0002	315,360.86
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	171,067.08
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	171,067.08
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		Yes
District Tax Levy	1110	144,293.78
District Mills	999	74.72
Total Estimated Revenues to Fund Adopted Budget	0004	315,360.86

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2023 Chevrolet Express	2024	127,005.00	0.00	25,401.00	2,500.00
Thomas	2023	151,501.00	30,300.20	30,300.20	30,300.20
IC COporation Bus	2017	87,803.18	72,681.92	17,560.64	17,560.64
IC CE	2016	86,841.59	77,104.96	17,368.32	17,368.32
IC Corporation Bus	2015	59,823.10	62,893.86	11,964.62	11,964.62
MCI Cruiser	2014	260,000.00	117,530.68	52,000.00	52,000.00
Chevrolet Express Cutaway	2009	63,000.00	77,800.00	12,600.00	12,600.00
Total					144,293.78

13 Tuition Fund

Adopted Budget	0001	8,184.94

Budget Uses

Expenditure Budget	0002	8,184.94
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,184.94
Unreserved Fund Balance Reappropriated	0970	8,184.94

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	8,184.94
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0291 Winifred K-12 Schools

Submit ID: 0291-14546754

14 Retirement Fund

Adopted Budget	0001	200,000.00

Budget Uses

Expenditure Budget	0002	200,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	56,174.45
Operating Reserve	0961	40,000.00
Unreserved Fund Balance Reappropriated	0970	16,174.45

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	183,825.55
Total Estimated Revenues to Fund Adopted Budget	0004	200,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

Submit ID: 0291-14546754

0291 Winifred K-12 Schools

28 Technology Fund

Adopted Budget	0001	151,353.17

Budget Uses

Expenditure Budget	0002	151,353.17
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	141,043.17
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	141,043.17
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,367.18
District Tax Levy	1110	8,942.82
District Mills	999	4.63
Total Estimated Revenues to Fund Adopted Budget	0004	151,353.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	21,167.58

Budget Uses

Expenditure Budget	0002	21,167.58
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	21,167.58
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	21,167.58

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	21,167.58
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

0291 Winifred K-12 Schools

Submit ID: 0291-14546754

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

14 Fergus

Submit ID: 0291-14546754

0291 Winifred K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	846,519.15

Budget Uses

Expenditure Budget		0002	846,519.15
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	779,689.15
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	779,689.15
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	35,915.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			Yes
Building Reserve Voted Levy	1110(a)	20,000.00	
Building Reserve Permissive Levy	1110(b)	10,915.00	
District Tax Levy		1110	30,915.00
District Mills		999	16.01
Building Reserve Voted Mills		0134	10.36
Building Reserve Permissive Mills		0135	5.65
Total Estimated Revenues to Fund Adopted Budget		0004	846,519.15

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/05/2020	50,000.00	5	612	40,000.00	10,000.00	10,000.00
05/03/2022	50,000.00	5	612	20,000.00	10,000.00	10,000.00
Total						20,000.00

Budget Report
FY 2025

35 Petroleum

Submit ID: 0642-68049302

0642 Winnett K-12 Schools

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	53	*	16	1,864,524

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Melissa Bohn

(Signature) (Date)

Chairperson, School Trustees: Charlie Ahlgren

(Signature) (Date)

County Superintendent: Pamela Bevis

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

35 Petroleum

Submit ID: 0642-68049302

0642 Winnett K-12 Schools

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	1,069,393.19	115,940.37	10%	10.84%	0.00	828,693.71	240,699.48	129.12
10 Transportation	150,000.00	29,681.15	20%	19.79%	0.00	84,252.90	65,747.10	35.26
11 Bus Depreciation Reserve	191,232.47	0.00	N/A	0.00%	132,395.67	0.00	58,836.80	31.56
13 Tuition	15,000.00		N/A		13,810.51	0.00	1,189.49	0.64
14 Retirement	155,000.00	31,000.00	20%	20.00%	9,228.49	145,771.51		
17 Adult Education	3,500.00	1,225.00	35%	35.00%	2,300.38	0.00	1,199.62	0.64
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,725.57	0.00	N/A	0.00%	6,894.80	830.77	0.00	0.00
29 Flexibility	9,556.17	3.79	N/A	0.04%	0.00	9,556.17	0.00	0.00
61 Building Reserve	277,266.80	0.00	N/A	0.00%	239,896.80	28,870.00	8,500.00	4.56
Total of All Funds	1,878,674.20	177,850.31			404,526.65	1,097,975.06	376,172.49	201.78

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

35 Petroleum

Submit ID: 0642-68049302

0642 Winnett K-12 Schools

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WINNETT K-6	40
M1	WINNETT 7-8	13
H1	WINNETT HS 9-12	16 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	454,544.47
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	47,822.46
D.	At Risk Student	(I-D)	3,966.00
E.	Indian Education For All	(I-E)	1,699.47
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,627.02
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	21,930.63
I.	State Special Education Related-Services Payment To Coop	(I-I)	3,494.04
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	5,660.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	11,841.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	67
B.	BASE Budget Limit	(II-B)	861,214.41
C.	Maximum Budget Limit	(II-C)	1,070,724.31
D.	Over-BASE Levy As Submitted on Budget	(II-D)	168,675.34
E.	Adopted Budget	(II-E)	1,029,889.75

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	900,717.85
H.	Maximum Budget Limit	(II-H)	1,119,348.25
I.	Highest Budget Without a Vote	(II-I)	1,069,393.19
J.	Highest Budget	(II-J)	1,119,348.25
K.	Highest Voted Amount	(II-K)	49,955.06
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	1,069,393.19

Budget Report
FY 2025

35 Petroleum

Submit ID: 0642-68049302

0642 Winnett K-12 Schools

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)			106,939.32
B.	TIF Operating Reserve (962)	(III-B)			0.00
C.	Excess Reserves	(III-C)			9,001.05
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	9,001.05		
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00		
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)			0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00		
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00		
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00		
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)			115,940.37

PART IV. District GTB Subsidy Worksheet For K-12 Districts

Special Education:		Elementary	High School	K-12
A.	Special Education Allowable Costs	16,405.61	5,525.02	21,930.63
B.	Special Education RSBG to Coop	2,805.82	688.22	3,494.04
C.	Percent Special Education in BASE	40%	40%	40%
D.	Special Education Allowable Costs	7,684.57	2,485.30	10,169.87

Proration of BASE Budget to Elementary and High School Programs:		Elementary	High School	K-12
E.	100% Of Basic Entitlement	176,891.00	353,787.00	530,678.00
F.	100% Of Per Student Entitlement	357,060.00	129,140.00	486,200.00
		533,951.00	482,927.00	1,016,878.00
		X 0.353	X 0.353	X 0.353
G.	GTB Aid Budget Area	188,484.70	170,473.23	358,957.93
H.	Special Education in BASE@40%	7,684.57	2,485.30	10,169.87
I.	Subsidized BASE Amount	196,169.27	172,958.53	369,127.80
J.	Subsidized BASE Ratio	53%	47%	100%

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		1,069,393.19
	1. BASE Budget Limit	(V-A1)	900,717.85	
	2. Over-BASE Budget	(V-A2)	168,675.34	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		454,544.47
	1. Direct State Aid Paid By State	(V-B1)	454,544.47	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		47,822.46
D.	At Risk Student	(V-D)		3,966.00
E.	Indian Education For All	(V-E)		1,699.47
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,627.02

H.	Special Education Allowable Cost Payment	(V-H)		21,930.63
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		93.20
	1. Actual Non-Levy Revenue	(V-J1)	93.20	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		369,034.60
	1. State - Guaranteed Tax Base Aid	(V-L1)	297,010.46	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	72,024.14	
M.	**Subtotal of BASE Budget Revenue	(V-M)		900,717.85

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	
	3. Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
	4. Oil & Gas Revenues	(V-O4)	0.00	
	5. TIF Applied To Over-BASE Budget	(V-O5)	0.00	
	6. Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		168,675.34
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		168,675.34

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.99
T.	BASE Mills - High School	(V-T)		12.66
U.	Over-BASE Mills	(V-U)		90.47
	1. District Property Tax Levy Mills	(V-U1)	90.47	
	2. Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		129.12

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	1,069,393.19

Budget Uses

Expenditure Budget	0002	1,069,393.19
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	454,544.47
Quality Educator	3111	47,822.46
At Risk Student	3112	3,966.00
Indian Education For All	3113	1,699.47
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	21,930.63
Data For Achievement	3116	1,627.02
State - Guaranteed Tax Base Aid	3120	297,010.46

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	93.20
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	72,024.14		
Over-BASE Levy	1110(c)	168,675.34		
District Tax Levy			1110	240,699.48
Total Estimated Revenues to Fund Adopted Budget			0004	1,069,393.19
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	150,000.00

Budget Uses

Expenditure Budget	0002	150,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	77,252.90
Contingency	0006	7,000.00
Over-Schedule	0011	65,747.10
Fund Balance for Budget	TFS48	29,681.15
Operating Reserve	0961	29,681.15
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	42,126.45
State - On-Schedule Transportation Reimbursement	3210	42,126.45
District Tax Levy	1110	65,747.10
District Mills	999	35.26
Total Estimated Revenues to Fund Adopted Budget	0004	150,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	191,232.47

Budget Uses

Expenditure Budget	0002	191,232.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	132,395.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	132,395.67
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	58,836.80
District Mills	999	31.56
Total Estimated Revenues to Fund Adopted Budget	0004	191,232.47

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2007 Bluebird Bluebird bus	2024	7,000.00	0.00	1,400.00	1,400.00
2019 Ford Expedition	2023	53,512.00	10,702.40	10,702.40	10,702.40
2024 Thomas Bus	2023	119,812.00	23,962.40	23,962.40	23,962.40
2007 Chevy Chevrolet bus	2020	8,500.00	6,800.00	1,700.00	1,700.00
2019 Thomas	2019	93,360.00	93,360.00	18,672.00	18,672.00
2006 Blue Bird	2018	12,000.00	14,400.00	2,400.00	2,400.00
Total					58,836.80

13 Tuition Fund

Adopted Budget	0001	15,000.00

Budget Uses

Expenditure Budget	0002	15,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	13,810.51
Unreserved Fund Balance Reappropriated	0970	13,810.51

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,189.49
District Mills	999	0.64
Total Estimated Revenues to Fund Adopted Budget	0004	15,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
35 Petroleum
0642 Winnett K-12 Schools

Submit ID: 0642-68049302

14 Retirement Fund

Adopted Budget	0001	155,000.00

Budget Uses

Expenditure Budget	0002	155,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	40,228.49
Operating Reserve	0961	31,000.00
Unreserved Fund Balance Reappropriated	0970	9,228.49

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	145,771.51
Total Estimated Revenues to Fund Adopted Budget	0004	155,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	3,500.00

Budget Uses

Expenditure Budget	0002	3,500.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,525.38
Operating Reserve	0961	1,225.00
Unreserved Fund Balance Reappropriated	0970	2,300.38

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	1,199.62
District Mills	999	0.64
Total Estimated Revenues to Fund Adopted Budget	0004	3,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
35 Petroleum
0642 Winnett K-12 Schools

Submit ID: 0642-68049302

28 Technology Fund

Adopted Budget	0001	7,725.57

Budget Uses

Expenditure Budget	0002	7,725.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,894.80
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,894.80
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	830.77
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,725.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	9,556.17

Budget Uses

Expenditure Budget	0002	9,556.17
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3.79
Operating Reserve	0961	3.79
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	1,783.00
State - Advanced Opportunity Aid	3770	7,773.17
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9,556.17
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025
35 Petroleum
0642 Winnett K-12 Schools

Submit ID: 0642-68049302

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

35 Petroleum

Submit ID: 0642-68049302

0642 Winnett K-12 Schools

61 Building Reserve Fund

Adopted Budget		0001	277,266.80

Budget Uses

Expenditure Budget		0002	277,266.80
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	239,896.80
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	239,896.80
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	28,870.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	8,500.00	
District Tax Levy		1110	8,500.00
District Mills		999	4.56
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	4.56
Total Estimated Revenues to Fund Adopted Budget		0004	277,266.80

Budget Report
FY 2025

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-67212517

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	12	N/A	1,608,241

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 01 Beaverhead	12	N/A	1,555,121
Non-located - 12 Deer Lodge	0	N/A	53,120

The final budget is approved as set forth in this document.

Certification

District Clerk: Rita Munday

(Signature) (Date)

Chairperson, School Trustees: Paul Diaz

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-67212517

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	140,436.67	22,634.68	10%	16.12%	0.00	78,945.16	61,491.51	38.23
10 Transportation	2,750.00	550.00	20%	20.00%	3,317.91	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	22,075.00	4,415.00	20%	20.00%	5,193.31	16,881.69		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	318.82	0.00	N/A	0.00%	207.68	111.14	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	165,580.49	27,599.68			8,718.90	95,937.99	61,491.51	38.23

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-67212517

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 WISDOM K-8 12

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	60,181.31
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	7,346.00
D.	At Risk Student	(I-D)	1,817.54
E.	Indian Education For All	(I-E)	295.56
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	282.96
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	2,000.85
I.	State Special Education Related-Services Payment To Coop	(I-I)	635.28
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	226.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	10
B.	BASE Budget Limit	(II-B)	109,745.66
C.	Maximum Budget Limit	(II-C)	135,935.32
D.	Over-BASE Levy As Submitted on Budget	(II-D)	19,932.27
E.	Adopted Budget	(II-E)	129,677.93

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	120,504.40
H.	Maximum Budget Limit	(II-H)	149,012.84
I.	Highest Budget Without a Vote	(II-I)	140,436.67
J.	Highest Budget	(II-J)	149,012.84
K.	Highest Voted Amount	(II-K)	8,576.17
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	140,436.67

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		14,043.67
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		8,591.01
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	8,591.01	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		22,634.68

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		140,436.67
1.	BASE Budget Limit	(V-A1)	120,504.40	
2.	Over-BASE Budget	(V-A2)	19,932.27	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		60,181.31
1.	Direct State Aid Paid By State	(V-B1)	60,181.31	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		7,346.00
D.	At Risk Student	(V-D)		1,817.54
E.	Indian Education For All	(V-E)		295.56
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		282.96
H.	Special Education Allowable Cost Payment	(V-H)		2,000.85
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,181.10
1.	Actual Non-Levy Revenue	(V-J1)	1,181.10	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		47,399.08
1.	State - Guaranteed Tax Base Aid	(V-L1)	5,839.84	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	41,559.24	
M.	**Subtotal of BASE Budget Revenue	(V-M)		120,504.40

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		19,932.27
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		19,932.27

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.84
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		12.39
1.	District Property Tax Levy Mills	(V-U1)	12.39	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		38.23

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	140,436.67

Budget Uses

Expenditure Budget	0002	140,436.67
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	60,181.31
Quality Educator	3111	7,346.00
At Risk Student	3112	1,817.54
Indian Education For All	3113	295.56
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	2,000.85
Data For Achievement	3116	282.96
State - Guaranteed Tax Base Aid	3120	5,839.84

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,061.04
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	120.06
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	41,559.24		
Over-BASE Levy	1110(c)	19,932.27		
District Tax Levy			1110	61,491.51
Total Estimated Revenues to Fund Adopted Budget			0004	140,436.67
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,750.00

Budget Uses

Expenditure Budget	0002	2,750.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	2,500.00
Contingency	0006	250.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	3,867.91
Operating Reserve	0961	550.00
Unreserved Fund Balance Reappropriated	0970	3,317.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,750.00
Estimated Revenues Exceeding Adopted Budget	0004a	567.91

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-67212517

14 Retirement Fund

Adopted Budget	0001	22,075.00

Budget Uses

Expenditure Budget	0002	22,075.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,608.31
Operating Reserve	0961	4,415.00
Unreserved Fund Balance Reappropriated	0970	5,193.31

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	16,881.69
Total Estimated Revenues to Fund Adopted Budget	0004	22,075.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	318.82

Budget Uses

Expenditure Budget	0002	318.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	207.68
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	207.68
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	111.14
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	318.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-67212517

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

01 Beaverhead

0010 Wisdom Elem

Submit ID: 0010-67212517

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-27839011

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	7	N/A	2,278,414

* indicates that the 3 year average ANB was used to calculate the budget limitations

Joint District Distribution:

(Used for county calculations)

Located - 01 Beaverhead	7	N/A	1,644,834
Non-located - 12 Deer Lodge	0	N/A	633,580

The final budget is approved as set forth in this document.

Certification

District Clerk: Michelle Davis

(Signature) (Date)

Chairperson, School Trustees: Veva Larson

(Signature) (Date)

County Superintendent: Mike Miller

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-27839011

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	110,962.16	23,671.97	10%	21.33%	0.00	52,498.79	58,463.37	25.66
10 Transportation	1,815.00	0.00	20%	0.00%	0.00	1,815.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	17,000.00	3,400.00	20%	20.00%	4,291.14	12,708.86		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	131.28	0.00	N/A	0.00%	49.74	81.54	0.00	0.00
29 Flexibility	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
61 Building Reserve	0.37	0.00	N/A	0.00%	0.37	0.00	0.00	0.00
Total of All Funds	129,908.81	27,071.97			4,341.25	67,104.19	58,463.37	25.66

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-27839011

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 WISE RIVER K-8 7

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	46,089.19
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	0.00
D.	At Risk Student	(I-D)	498.17
E.	Indian Education For All	(I-E)	172.41
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	165.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	3,535.74
I.	State Special Education Related-Services Payment To Coop	(I-I)	370.58
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	10
B.	BASE Budget Limit	(II-B)	101,360.49
C.	Maximum Budget Limit	(II-C)	126,006.02
D.	Over-BASE Levy As Submitted on Budget	(II-D)	22,542.01
E.	Adopted Budget	(II-E)	123,902.50

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	88,420.15
H.	Maximum Budget Limit	(II-H)	111,385.50
I.	Highest Budget Without a Vote	(II-I)	110,962.16
J.	Highest Budget	(II-J)	124,670.00
K.	Highest Voted Amount	(II-K)	13,707.84
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	110,962.16

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,096.22
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		12,575.75
	1. Reserve For Protested/Delinquent Taxes (963)	(III-C1)	12,575.75	
	2. Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
	1. Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
	2. Remaining Fund Balance Available (970b)	(III-D2)	0.00	
	3. TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		23,671.97

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		110,962.16
	1. BASE Budget Limit	(V-A1)	88,420.15	
	2. Over-BASE Budget	(V-A2)	22,542.01	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		46,089.19
	1. Direct State Aid Paid By State	(V-B1)	46,089.19	
	2. Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		0.00
D.	At Risk Student	(V-D)		498.17
E.	Indian Education For All	(V-E)		172.41
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		165.06
H.	Special Education Allowable Cost Payment	(V-H)		3,535.74
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		2,038.22
	1. Actual Non-Levy Revenue	(V-J1)	2,038.22	
	2. Anticipated Non-Levy Revenue	(V-J2)	0.00	
	3. TIF Applied To BASE Budget	(V-J3)	0.00	
	4. Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		35,921.36
	1. State - Guaranteed Tax Base Aid	(V-L1)	0.00	
	2.* District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	35,921.36	
M.	**Subtotal of BASE Budget Revenue	(V-M)		88,420.15

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
	1. Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
	2. Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		22,542.01
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		22,542.01

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		15.77
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		9.89
1.	District Property Tax Levy Mills	(V-U1)	9.89	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		25.66

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-27839011

01 General Fund

Adopted Budget	0001	110,962.16

Budget Uses

Expenditure Budget	0002	110,962.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	46,089.19
Quality Educator	3111	0.00
At Risk Student	3112	498.17
Indian Education For All	3113	172.41
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	3,535.74
Data For Achievement	3116	165.06
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,982.95
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	55.27
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	35,921.36		
Over-BASE Levy	1110(c)	22,542.01		
District Tax Levy			1110	58,463.37
Total Estimated Revenues to Fund Adopted Budget			0004	110,962.16
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	1,815.00

Budget Uses

Expenditure Budget	0002	1,815.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,650.00
Contingency	0006	165.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	907.50
State - On-Schedule Transportation Reimbursement	3210	907.50
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,815.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

01 Beaverhead

0007 Wise River Elem

Submit ID: 0007-27839011

14 Retirement Fund

Adopted Budget	0001	17,000.00

Budget Uses

Expenditure Budget	0002	17,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,691.14
Operating Reserve	0961	3,400.00
Unreserved Fund Balance Reappropriated	0970	4,291.14

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	12,708.86
Total Estimated Revenues to Fund Adopted Budget	0004	17,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	131.28

Budget Uses

Expenditure Budget	0002	131.28
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	49.74
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	49.74
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	81.54
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	131.28
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.37

Budget Uses

Expenditure Budget	0002	0.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.37
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.37
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.37

Budget Report
FY 2025

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-23173824

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 13	N/A	8,062,953

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Erin Chaney

(Signature) (Date)

Chairperson, School Trustees: Kay Sattler

(Signature) (Date)

County Superintendent: Katrina Chaney

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-23173824

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	138,735.08	11,520.33	10%	8.30%	0.00	71,906.42	66,828.66	8.29
10 Transportation	7,317.88	1,463.58	20%	20.00%	5,854.30	1,463.58	0.00	0.00
11 Bus Depreciation Reserve	0.00	16,282.26	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	8,978.73	1,795.75	20%	20.00%	7,182.98	1,795.75		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	112.65	921.03	N/A	817.60%	0.00	112.65	0.00	0.00
29 Flexibility	25,000.00	27,430.40	N/A	109.72%	0.00	25,000.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	180,144.34	59,413.35			13,037.28	100,278.40	66,828.66	8.29

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-23173824

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 WOLF CREEK K-6 13 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	62,999.46
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	4,407.60
D.	At Risk Student	(I-D)	1,675.57
E.	Indian Education For All	(I-E)	320.19
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	306.54
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,747.13
I.	State Special Education Related-Services Payment To Coop	(I-I)	582.34
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	0.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	13
B.	BASE Budget Limit	(II-B)	118,200.41
C.	Maximum Budget Limit	(II-C)	146,285.93
D.	Over-BASE Levy As Submitted on Budget	(II-D)	16,595.54
E.	Adopted Budget	(II-E)	134,795.95

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	122,139.54
H.	Maximum Budget Limit	(II-H)	151,142.53
I.	Highest Budget Without a Vote	(II-I)	138,735.08
J.	Highest Budget	(II-J)	151,142.53
K.	Highest Voted Amount	(II-K)	12,407.45
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	138,735.08

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,520.33
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		11,520.33

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		138,735.08
1.	BASE Budget Limit	(V-A1)	122,139.54	
2.	Over-BASE Budget	(V-A2)	16,595.54	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		62,999.46
1.	Direct State Aid Paid By State	(V-B1)	62,999.46	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		4,407.60
D.	At Risk Student	(V-D)		1,675.57
E.	Indian Education For All	(V-E)		320.19
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		306.54
H.	Special Education Allowable Cost Payment	(V-H)		1,747.13
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		449.93
1.	Actual Non-Levy Revenue	(V-J1)	449.93	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		50,233.12
1.	State - Guaranteed Tax Base Aid	(V-L1)	0.00	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	50,233.12	
M.	**Subtotal of BASE Budget Revenue	(V-M)		122,139.54

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		16,595.54
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		16,595.54

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		6.23
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		2.06
1.	District Property Tax Levy Mills	(V-U1)	2.06	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		8.29

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-23173824

01 General Fund

Adopted Budget	0001	138,735.08

Budget Uses

Expenditure Budget	0002	138,735.08
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	62,999.46
Quality Educator	3111	4,407.60
At Risk Student	3112	1,675.57
Indian Education For All	3113	320.19
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	1,747.13
Data For Achievement	3116	306.54
State - Guaranteed Tax Base Aid	3120	0.00

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	449.93
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	50,233.12		
Over-BASE Levy	1110(c)	16,595.54		
District Tax Levy			1110	66,828.66
Total Estimated Revenues to Fund Adopted Budget			0004	138,735.08
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	7,317.88

Budget Uses

Expenditure Budget	0002	7,317.88
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,700.00
Contingency	0006	170.00
Over-Schedule	0011	5,447.88
Fund Balance for Budget	TFS48	7,317.88
Operating Reserve	0961	1,463.58
Unreserved Fund Balance Reappropriated	0970	5,854.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	528.58
State - On-Schedule Transportation Reimbursement	3210	935.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,317.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	16,282.26
Operating Reserve	0961	16,282.26
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	8,978.73

Budget Uses

Expenditure Budget	0002	8,978.73
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	8,978.73
Operating Reserve	0961	1,795.75
Unreserved Fund Balance Reappropriated	0970	7,182.98

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	1,795.75
Total Estimated Revenues to Fund Adopted Budget	0004	8,978.73
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	112.65

Budget Uses

Expenditure Budget	0002	112.65
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	921.03
Operating Reserve	0961	921.03
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	112.65
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	112.65
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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25 Lewis & Clark
0495 Wolf Creek Elem

Submit ID: 0495-23173824

29 Flexibility Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	27,430.40
Operating Reserve	0961	27,430.40
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	25,000.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

25 Lewis & Clark

0495 Wolf Creek Elem

Submit ID: 0495-23173824

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-49167321

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 524	N/A	4,383,696

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Demi Wilkinson

(Signature) (Date)

Chairperson, School Trustees: Roxanne Gourneau

(Signature) (Date)

County Superintendent: Laurie Evans

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-49167321

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	3,569,508.52	356,950.00	10%	10.00%	1,563.42	3,361,286.78	206,658.32	47.10
10 Transportation	110,000.00	22,000.00	20%	20.00%	48,042.03	18,476.15	43,481.82	9.92
11 Bus Depreciation Reserve	430,582.47	0.00	N/A	0.00%	382,186.52	0.00	48,395.95	11.04
13 Tuition	1,200.00		N/A		9,850.91	0.00	0.00	0.00
14 Retirement	710,000.00	142,000.00	20%	20.00%	26,588.79	683,411.21		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	7,119.90	0.00	N/A	0.00%	3,921.75	3,198.15	0.00	0.00
29 Flexibility	153,205.10	0.00	N/A	0.00%	153,205.10	0.00	0.00	0.00
61 Building Reserve	378,230.36	0.00	N/A	0.00%	378,230.36	0.00	0.00	0.00
Total of All Funds	5,359,846.35	520,950.00			1,003,588.88	4,066,372.29	298,536.09	68.06

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-49167321

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WOLF POINT K-6	402 *
M1	WOLF POINT 7-8	122 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	1,651,816.22
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	164,623.86
D.	At Risk Student	(I-D)	63,525.27
E.	Indian Education For All	(I-E)	12,906.12
F.	American Indian Achievement Gap	(I-F)	108,900.00
G.	Data For Achievement	(I-G)	12,355.92
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	106,308.54
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	51,516.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	525
B.	BASE Budget Limit	(II-B)	3,343,135.95
C.	Maximum Budget Limit	(II-C)	4,100,347.45
D.	Over-BASE Levy As Submitted on Budget	(II-D)	102,094.75
E.	Adopted Budget	(II-E)	3,445,230.70

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	3,467,413.77
H.	Maximum Budget Limit	(II-H)	4,243,689.42
I.	Highest Budget Without a Vote	(II-I)	3,569,508.52
J.	Highest Budget	(II-J)	4,243,689.42
K.	Highest Voted Amount	(II-K)	674,180.90
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	3,569,508.52

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		356,950.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		1,563.42
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	1,563.42	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		358,513.42

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		3,569,508.52
1.	BASE Budget Limit	(V-A1)	3,467,413.77	
2.	Over-BASE Budget	(V-A2)	102,094.75	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		1,651,816.22
1.	Direct State Aid Paid By State	(V-B1)	1,651,816.22	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		164,623.86
D.	At Risk Student	(V-D)		63,525.27
E.	Indian Education For All	(V-E)		12,906.12
F.	American Indian Achievement Gap	(V-F)		108,900.00
G.	Data For Achievement	(V-G)		12,355.92
H.	Special Education Allowable Cost Payment	(V-H)		106,308.54
I.	Remaining Fund Balance Available	(V-I)		1,563.42
J.	Non-Levy Revenue and Funding Sources	(V-J)		14,254.89
1.	Actual Non-Levy Revenue	(V-J1)	14,254.89	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		1,331,159.53
1.	State - Guaranteed Tax Base Aid	(V-L1)	1,226,595.96	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	104,563.57	
M.	**Subtotal of BASE Budget Revenue	(V-M)		3,467,413.77

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		102,094.75
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		102,094.75

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.81
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		23.29
1.	District Property Tax Levy Mills	(V-U1)	23.29	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		47.10

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-49167321

01 General Fund

Adopted Budget	0001	3,569,508.52

Budget Uses

Expenditure Budget	0002	3,569,508.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	1,563.42
Direct State Aid	3110	1,651,816.22
Quality Educator	3111	164,623.86
At Risk Student	3112	63,525.27
Indian Education For All	3113	12,906.12
American Indian Achievement Gap	3114	108,900.00
State Special Education Allowable Cost Payment to Districts	3115	106,308.54
Data For Achievement	3116	12,355.92
State - Guaranteed Tax Base Aid	3120	1,226,595.96

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	2.82
Interest Earnings	1510	14,252.07
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	104,563.57		
Over-BASE Levy	1110(c)	102,094.75		
District Tax Levy			1110	206,658.32
Total Estimated Revenues to Fund Adopted Budget			0004	3,569,508.52
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	110,000.00

Budget Uses

Expenditure Budget	0002	110,000.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	13,194.32
Contingency	0006	1,319.43
Over-Schedule	0011	95,486.25
Fund Balance for Budget	TFS48	70,042.03
Operating Reserve	0961	22,000.00
Unreserved Fund Balance Reappropriated	0970	48,042.03

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	3,962.40
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,256.87
State - On-Schedule Transportation Reimbursement	3210	7,256.88
District Tax Levy	1110	43,481.82
District Mills	999	9.92
Total Estimated Revenues to Fund Adopted Budget	0004	110,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-49167321

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	430,582.47

Budget Uses

Expenditure Budget	0002	430,582.47
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	382,186.52
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	382,186.52
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	48,395.95
District Mills	999	11.04
Total Estimated Revenues to Fund Adopted Budget	0004	430,582.47

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Chevrolet Express Bus Yellow	2023	47,637.00	9,527.40	9,527.40	9,527.40
2023 Chevrolet Microbird White	2023	62,645.00	0.00	12,529.00	0.00
2019 Bluebird Yellow Bus	2019	76,112.00	60,889.60	15,222.40	15,222.40
2018 Bluebird 56 Pgr	2018	45,500.00	45,500.00	9,100.00	9,100.00
REI BUS CAMERA SYSTEM	2018	4,775.76	5,730.90	955.15	955.15
2018 BLUEBIRD - BUS #2	2017	67,955.00	84,237.42	13,591.00	13,591.00
2016 BLUEBIRD	2015	103,500.00	155,250.00	N/A	NA
2014 Thomas Yellow Bus	2014	65,087.15	97,630.73	N/A	NA
Total					48,395.95

Budget Report
FY 2025

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-49167321

13 Tuition Fund

Adopted Budget	0001	1,200.00

Budget Uses

Expenditure Budget	0002	1,200.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9,850.91
Unreserved Fund Balance Reappropriated	0970	9,850.91

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,200.00
Estimated Revenues Exceeding Adopted Budget	0004a	8,650.91

14 Retirement Fund

Adopted Budget	0001	710,000.00

Budget Uses

Expenditure Budget	0002	710,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	168,588.79
Operating Reserve	0961	142,000.00
Unreserved Fund Balance Reappropriated	0970	26,588.79

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	683,411.21
Total Estimated Revenues to Fund Adopted Budget	0004	710,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	7,119.90

Budget Uses

Expenditure Budget	0002	7,119.90
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,921.75
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,921.75
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	3,198.15
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	7,119.90
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	153,205.10

Budget Uses

Expenditure Budget	0002	153,205.10
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	153,205.10
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	153,205.10

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	153,205.10
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-49167321

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

43 Roosevelt

0780 Wolf Point Elem

Submit ID: 0780-49167321

61 Building Reserve Fund

Adopted Budget		0001	378,230.36

Budget Uses

Expenditure Budget		0002	378,230.36
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	378,230.36
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	378,230.36
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	378,230.36

Budget Report
FY 2025

43 Roosevelt

0781 Wolf Point H S

Submit ID: 0781-85384203

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB			Taxable Valuation
	EL		HS	
District:	N/A	*	227	7,747,400

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Demi Wilkinson

(Signature) (Date)

Chairperson, School Trustees: Roxanne Gourneau

(Signature) (Date)

County Superintendent: Laurie Evans

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

43 Roosevelt

0781 Wolf Point H S

Submit ID: 0781-85384203

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	2,339,858.53	233,900.00	10%	10.00%	2,703.54	1,861,013.13	476,141.86	61.50
10 Transportation	76,150.00	15,230.00	20%	20.00%	45,070.75	10,760.96	20,318.29	2.62
11 Bus Depreciation Reserve	644,327.55	0.00	N/A	0.00%	628,312.40	0.00	16,015.15	2.07
13 Tuition	3,555.33		N/A		3,555.33	0.00	0.00	0.00
14 Retirement	400,000.00	80,000.00	20%	20.00%	62,862.27	337,137.73		
17 Adult Education	31,000.00	0.00	35%	0.00%	26,619.31	0.00	4,380.69	0.57
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	5,371.26	0.00	N/A	0.00%	3,563.65	1,807.61	0.00	0.00
29 Flexibility	419,000.39	0.00	N/A	0.00%	419,000.39	0.00	0.00	0.00
61 Building Reserve	315,731.20	0.00	N/A	0.00%	315,731.20	0.00	0.00	0.00
Total of All Funds	4,234,994.26	329,130.00			1,507,418.84	2,210,719.43	516,855.99	66.76

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

43 Roosevelt

0781 Wolf Point H S

Submit ID: 0781-85384203

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: H1 WOLF POINT HS 9-12 227 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	971,771.97
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	77,390.11
D.	At Risk Student	(I-D)	23,466.51
E.	Indian Education For All	(I-E)	5,591.01
F.	American Indian Achievement Gap	(I-F)	44,770.00
G.	Data For Achievement	(I-G)	5,352.66
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	45,742.32
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	N/A
K.	District GTB Subsidy Per High School Base Mill	(I-K)	53,281.00

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	235
B.	BASE Budget Limit	(II-B)	1,946,365.51
C.	Maximum Budget Limit	(II-C)	2,396,912.43
D.	Over-BASE Levy As Submitted on Budget	(II-D)	380,059.79
E.	Adopted Budget	(II-E)	2,326,425.30

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	1,959,798.74
H.	Maximum Budget Limit	(II-H)	2,410,605.85
I.	Highest Budget Without a Vote	(II-I)	2,339,858.53
J.	Highest Budget	(II-J)	2,410,605.85
K.	Highest Voted Amount	(II-K)	70,747.32
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	2,339,858.53

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		233,900.00
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		2,703.54
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	2,703.54	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		236,603.54

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		2,339,858.53
1.	BASE Budget Limit	(V-A1)	1,959,798.74	
2.	Over-BASE Budget	(V-A2)	380,059.79	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		971,771.97
1.	Direct State Aid Paid By State	(V-B1)	971,771.97	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		77,390.11
D.	At Risk Student	(V-D)		23,466.51
E.	Indian Education For All	(V-E)		5,591.01
F.	American Indian Achievement Gap	(V-F)		44,770.00
G.	Data For Achievement	(V-G)		5,352.66
H.	Special Education Allowable Cost Payment	(V-H)		45,742.32
I.	Remaining Fund Balance Available	(V-I)		2,703.54
J.	Non-Levy Revenue and Funding Sources	(V-J)		24,112.91
1.	Actual Non-Levy Revenue	(V-J1)	6,838.50	
2.	Anticipated Non-Levy Revenue	(V-J2)	17,274.41	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		758,897.71
1.	State - Guaranteed Tax Base Aid	(V-L1)	662,815.64	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	96,082.07	
M.	**Subtotal of BASE Budget Revenue	(V-M)		1,959,798.74

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		380,059.79
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		380,059.79

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		0.00
T.	BASE Mills - High School	(V-T)		12.44
U.	Over-BASE Mills	(V-U)		49.06
1.	District Property Tax Levy Mills	(V-U1)	49.06	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		61.50

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

43 Roosevelt

0781 Wolf Point H S

Submit ID: 0781-85384203

01 General Fund

Adopted Budget	0001	2,339,858.53

Budget Uses

Expenditure Budget	0002	2,339,858.53
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	2,703.54
Direct State Aid	3110	971,771.97
Quality Educator	3111	77,390.11
At Risk Student	3112	23,466.51
Indian Education For All	3113	5,591.01
American Indian Achievement Gap	3114	44,770.00
State Special Education Allowable Cost Payment to Districts	3115	45,742.32
Data For Achievement	3116	5,352.66
State - Guaranteed Tax Base Aid	3120	662,815.64

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	1,996.95
Interest Earnings	1510	4,841.55
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	17,274.41
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	96,082.07		
Over-BASE Levy	1110(c)	380,059.79		
District Tax Levy			1110	476,141.86
Total Estimated Revenues to Fund Adopted Budget			0004	2,339,858.53
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	76,150.00

Budget Uses

Expenditure Budget	0002	76,150.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	9,782.69
Contingency	0006	978.27
Over-Schedule	0011	65,389.04
Fund Balance for Budget	TFS48	60,300.75
Operating Reserve	0961	15,230.00
Unreserved Fund Balance Reappropriated	0970	45,070.75

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	5,380.48
State - On-Schedule Transportation Reimbursement	3210	5,380.48
District Tax Levy	1110	20,318.29
District Mills	999	2.62
Total Estimated Revenues to Fund Adopted Budget	0004	76,150.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	644,327.55

Budget Uses

Expenditure Budget	0002	644,327.55
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	628,312.40
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	628,312.40
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	16,015.15
District Mills	999	2.07
Total Estimated Revenues to Fund Adopted Budget	0004	644,327.55

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2022 Chevrolet Express Bus Yellow	2023	23,463.00	4,692.00	4,692.60	4,692.60
2023 Chevrolet Microbird White	2023	30,855.00	0.00	6,171.00	0.00
2019 BLUEBIRD YELLOW BUS	2019	37,488.00	29,990.40	7,497.60	7,497.60
REI BUS CAMERA SYSTEM	2018	2,352.24	2,822.70	470.45	470.45
2018 BLUEBIRD - BUS #2	2017	33,545.00	46,963.00	6,709.00	3,354.50
2017 Bluebird White Bus	2016	185,500.00	278,250.00	N/A	NA
2016 BLUEBIRD	2015	34,500.00	51,750.00	N/A	NA
2014 Thomas Yellow Bus	2014	32,057.85	48,086.78	N/A	NA
2004 MCI-J4500	2009	250,500.00	375,750.00	N/A	NA
Total					16,015.15

13 Tuition Fund

Adopted Budget	0001	3,555.33

Budget Uses

Expenditure Budget	0002	3,555.33
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	3,555.33
Unreserved Fund Balance Reappropriated	0970	3,555.33

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	3,555.33
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	400,000.00

Budget Uses

Expenditure Budget	0002	400,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	142,862.27
Operating Reserve	0961	80,000.00
Unreserved Fund Balance Reappropriated	0970	62,862.27

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	337,137.73
Total Estimated Revenues to Fund Adopted Budget	0004	400,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	31,000.00

Budget Uses

Expenditure Budget	0002	31,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	26,619.31
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	26,619.31

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	4,380.69
District Mills	999	0.57
Total Estimated Revenues to Fund Adopted Budget	0004	31,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	5,371.26

Budget Uses

Expenditure Budget	0002	5,371.26
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,563.65
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,563.65
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	1,807.61
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	5,371.26
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	419,000.39

Budget Uses

Expenditure Budget	0002	419,000.39
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	419,000.39
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	419,000.39

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	419,000.39
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	315,731.20

Budget Uses

Expenditure Budget	0002	315,731.20
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	315,731.20
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	315,731.20
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	315,731.20

Budget Report
FY 2025

32 Missoula

0591 Woodman Elem

Submit ID: 0591-68289345

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 47	N/A	1,302,068

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Jessica Bird

(Signature) (Date)

Chairperson, School Trustees: Jace Beard

(Signature) (Date)

County Superintendent: Erin Lipkind

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

32 Missoula

0591 Woodman Elem

Submit ID: 0591-68289345

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	489,194.60	28,452.02	10%	5.82%	0.00	409,765.75	79,428.85	60.99
10 Transportation	82,717.60	10,510.45	20%	12.71%	0.00	26,708.90	56,008.70	43.02
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	301.24		N/A		301.24	0.00	0.00	0.00
14 Retirement	65,700.00	13,140.00	20%	20.00%	5,325.51	60,374.49		
17 Adult Education	1,562.09	0.00	35%	0.00%	1,562.09	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	14,069.27	0.00	N/A	0.00%	3,666.14	403.13	10,000.00	7.68
29 Flexibility	4.13	0.00	N/A	0.00%	4.13	0.00	0.00	0.00
61 Building Reserve	39,909.52	0.00	N/A	0.00%	0.00	16,617.63	23,291.89	17.89
Total of All Funds	693,458.45	52,102.47			10,859.11	513,869.90	168,729.44	129.58

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

32 Missoula

0591 Woodman Elem

Submit ID: 0591-68289345

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WOODMAN K-6	39 *
M1	WOODMAN 7-8	8 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	217,823.91
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	27,988.26
D.	At Risk Student	(I-D)	1,615.69
E.	Indian Education For All	(I-E)	1,157.61
F.	American Indian Achievement Gap	(I-F)	0.00
G.	Data For Achievement	(I-G)	1,108.26
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	10,396.45
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,011.72
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	6,994.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	56
B.	BASE Budget Limit	(II-B)	478,509.53
C.	Maximum Budget Limit	(II-C)	594,971.52
D.	Over-BASE Levy As Submitted on Budget	(II-D)	52,123.62
E.	Adopted Budget	(II-E)	530,633.15

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	437,070.98
H.	Maximum Budget Limit	(II-H)	541,976.24
I.	Highest Budget Without a Vote	(II-I)	489,194.60
J.	Highest Budget	(II-J)	541,976.24
K.	Highest Voted Amount	(II-K)	52,781.64
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	489,194.60

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		28,452.02
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		28,452.02

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		489,194.60
1.	BASE Budget Limit	(V-A1)	437,070.98	
2.	Over-BASE Budget	(V-A2)	52,123.62	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		217,823.91
1.	Direct State Aid Paid By State	(V-B1)	217,823.91	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		27,988.26
D.	At Risk Student	(V-D)		1,615.69
E.	Indian Education For All	(V-E)		1,157.61
F.	American Indian Achievement Gap	(V-F)		0.00
G.	Data For Achievement	(V-G)		1,108.26
H.	Special Education Allowable Cost Payment	(V-H)		10,396.45
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		3,081.33
1.	Actual Non-Levy Revenue	(V-J1)	3,081.33	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		173,899.47
1.	State - Guaranteed Tax Base Aid	(V-L1)	146,594.24	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	27,305.23	
M.	**Subtotal of BASE Budget Revenue	(V-M)		437,070.98

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		52,123.62
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		52,123.62

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		20.96
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		40.03
1.	District Property Tax Levy Mills	(V-U1)	40.03	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		60.99

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

32 Missoula

0591 Woodman Elem

Submit ID: 0591-68289345

01 General Fund

Adopted Budget	0001	489,194.60

Budget Uses

Expenditure Budget	0002	489,194.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	217,823.91
Quality Educator	3111	27,988.26
At Risk Student	3112	1,615.69
Indian Education For All	3113	1,157.61
American Indian Achievement Gap	3114	0.00
State Special Education Allowable Cost Payment to Districts	3115	10,396.45
Data For Achievement	3116	1,108.26
State - Guaranteed Tax Base Aid	3120	146,594.24

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	3,081.33
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
FY 2025
32 Missoula
0591 Woodman Elem

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Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	27,305.23		
Over-BASE Levy	1110(c)	52,123.62		
District Tax Levy			1110	79,428.85
Total Estimated Revenues to Fund Adopted Budget			0004	489,194.60
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	82,717.60

Budget Uses

Expenditure Budget	0002	82,717.60
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	24,280.82
Contingency	0006	2,428.08
Over-Schedule	0011	56,008.70
Fund Balance for Budget	TFS48	10,510.45
Operating Reserve	0961	10,510.45
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	13,354.45
State - On-Schedule Transportation Reimbursement	3210	13,354.45
District Tax Levy	1110	56,008.70
District Mills	999	43.02
Total Estimated Revenues to Fund Adopted Budget	0004	82,717.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

Budget Report
FY 2025

32 Missoula

0591 Woodman Elem

Submit ID: 0591-68289345

13 Tuition Fund

Adopted Budget	0001	301.24

Budget Uses

Expenditure Budget	0002	301.24
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	301.24
Unreserved Fund Balance Reappropriated	0970	301.24

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	301.24
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0591 Woodman Elem

Submit ID: 0591-68289345

14 Retirement Fund

Adopted Budget	0001	65,700.00

Budget Uses

Expenditure Budget	0002	65,700.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	18,465.51
Operating Reserve	0961	13,140.00
Unreserved Fund Balance Reappropriated	0970	5,325.51

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	60,374.49
Total Estimated Revenues to Fund Adopted Budget	0004	65,700.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	1,562.09

Budget Uses

Expenditure Budget	0002	1,562.09
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,562.09
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,562.09

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,562.09
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	14,069.27

Budget Uses

Expenditure Budget	0002	14,069.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	3,666.14
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	3,666.14
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	403.13
District Tax Levy	1110	10,000.00
District Mills	999	7.68
Total Estimated Revenues to Fund Adopted Budget	0004	14,069.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	4.13

Budget Uses

Expenditure Budget	0002	4.13
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	4.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	4.13

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	4.13
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

32 Missoula

0591 Woodman Elem

Submit ID: 0591-68289345

61 Building Reserve Fund

Adopted Budget	0001	39,909.52

Budget Uses

Expenditure Budget	0002	39,909.52
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	16,617.63
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	18,750.00	
Building Reserve Permissive Levy	1110(b)	4,541.89	
District Tax Levy		1110	23,291.89
District Mills		999	17.89
Building Reserve Voted Mills		0134	14.40
Building Reserve Permissive Mills		0135	3.49
Total Estimated Revenues to Fund Adopted Budget		0004	39,909.52

Voted Reserve Authorities

Election Date	Total Authorized	Years Authorized	Levy Type	Levied Thru Last Year	Maximum Levy	Levy Amount
05/03/2022	75,000.00	4	612	37,500.00	18,750.00	18,750.00
Total						18,750.00

Budget Report
FY 2025

02 Big Horn

0026 Wyola Elem

Submit ID: 0026-39529310

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 87	N/A	1,115,907

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Latanah Jefferson

(Signature) (Date)

Chairperson, School Trustees: Beverly Shane

(Signature) (Date)

County Superintendent: John Small

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

02 Big Horn

0026 Wyola Elem

Submit ID: 0026-39529310

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	741,765.16	74,607.10	10%	10.06%	998.97	687,598.90	53,167.29	47.63
10 Transportation	132,688.00	18,000.49	20%	13.57%	0.00	15,290.00	117,398.00	105.20
11 Bus Depreciation Reserve	110,543.60	0.00	N/A	0.00%	100,543.60	0.00	10,000.00	8.96
13 Tuition	79,000.00		N/A		53,955.92	0.00	25,044.08	22.44
14 Retirement	261,350.00	52,270.00	20%	20.00%	76,157.13	185,192.87		
17 Adult Education	2,232.00	0.00	35%	0.00%	9.63	0.00	2,222.37	1.99
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	2,578.27	0.00	N/A	0.00%	1,919.23	659.04	0.00	0.00
29 Flexibility	1.88	0.00	N/A	0.00%	1.88	0.00	0.00	0.00
61 Building Reserve	115,450.16	0.00	N/A	0.00%	90,110.16	19,440.00	5,900.00	5.29
Total of All Funds	1,445,609.07	144,877.59			323,696.52	908,180.81	213,731.74	191.51

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

02 Big Horn

0026 Wyola Elem

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General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	WYOLA K-6	66 *
M1	WYOLA 7-8	21 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	340,700.72
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	29,384.00
D.	At Risk Student	(I-D)	9,590.69
E.	Indian Education For All	(I-E)	2,142.81
F.	American Indian Achievement Gap	(I-F)	17,424.00
G.	Data For Achievement	(I-G)	2,051.46
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	31,558.60
I.	State Special Education Related-Services Payment To Coop	(I-I)	0.00
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	10,971.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	94
B.	BASE Budget Limit	(II-B)	717,406.94
C.	Maximum Budget Limit	(II-C)	881,061.17
D.	Over-BASE Levy As Submitted on Budget	(II-D)	27,234.96
E.	Adopted Budget	(II-E)	744,641.90

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	714,530.20
H.	Maximum Budget Limit	(II-H)	885,904.16
I.	Highest Budget Without a Vote	(II-I)	741,765.16
J.	Highest Budget	(II-J)	885,904.16
K.	Highest Voted Amount	(II-K)	144,139.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	741,765.16

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		74,176.52
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		430.58
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	430.58	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		998.97
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	998.97	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		75,606.07

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		741,765.16
1.	BASE Budget Limit	(V-A1)	714,530.20	
2.	Over-BASE Budget	(V-A2)	27,234.96	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		340,700.72
1.	Direct State Aid Paid By State	(V-B1)	340,700.72	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		29,384.00
D.	At Risk Student	(V-D)		9,590.69
E.	Indian Education For All	(V-E)		2,142.81
F.	American Indian Achievement Gap	(V-F)		17,424.00
G.	Data For Achievement	(V-G)		2,051.46
H.	Special Education Allowable Cost Payment	(V-H)		31,558.60
I.	Remaining Fund Balance Available	(V-I)		998.97
J.	Non-Levy Revenue and Funding Sources	(V-J)		0.00
1.	Actual Non-Levy Revenue	(V-J1)	0.00	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		280,678.95
1.	State - Guaranteed Tax Base Aid	(V-L1)	254,746.62	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	25,932.33	
M.	**Subtotal of BASE Budget Revenue	(V-M)		714,530.20

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		27,234.96
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		27,234.96

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.22
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		24.41
1.	District Property Tax Levy Mills	(V-U1)	24.41	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		47.63

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

02 Big Horn

0026 Wyola Elem

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01 General Fund

Adopted Budget	0001	741,765.16

Budget Uses

Expenditure Budget	0002	741,765.16
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	998.97
Direct State Aid	3110	340,700.72
Quality Educator	3111	29,384.00
At Risk Student	3112	9,590.69
Indian Education For All	3113	2,142.81
American Indian Achievement Gap	3114	17,424.00
State Special Education Allowable Cost Payment to Districts	3115	31,558.60
Data For Achievement	3116	2,051.46
State - Guaranteed Tax Base Aid	3120	254,746.62

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	0.00
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	25,932.33		
Over-BASE Levy	1110(c)	27,234.96		
District Tax Levy			1110	53,167.29
Total Estimated Revenues to Fund Adopted Budget			0004	741,765.16
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	132,688.00

Budget Uses

Expenditure Budget	0002	132,688.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	13,900.00
Contingency	0006	1,390.00
Over-Schedule	0011	117,398.00
Fund Balance for Budget	TFS48	18,000.49
Operating Reserve	0961	18,000.49
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	7,645.00
State - On-Schedule Transportation Reimbursement	3210	7,645.00
District Tax Levy	1110	117,398.00
District Mills	999	105.20
Total Estimated Revenues to Fund Adopted Budget	0004	132,688.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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11 Bus Depreciation Reserve Fund

Adopted Budget	0001	110,543.60

Budget Uses

Expenditure Budget	0002	110,543.60
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	100,543.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	100,543.60
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	10,000.00
District Mills	999	8.96
Total Estimated Revenues to Fund Adopted Budget	0004	110,543.60

Asset Information

Asset ID	Year Of Purchase	Original Cost	Depreciated Thru Last Year	20% Limit	Amount Depreciated
2017 Thomas	2016	83,000.00	66,700.00	16,600.00	10,000.00
2013 Thomas C2	2012	83,850.00	125,775.00	N/A	NA
2007 Blue Bird Vision	2007	55,500.00	83,250.00	N/A	NA
Total					10,000.00

Budget Report
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Submit ID: 0026-39529310

13 Tuition Fund

Adopted Budget	0001	79,000.00

Budget Uses

Expenditure Budget	0002	79,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	53,955.92
Unreserved Fund Balance Reappropriated	0970	53,955.92

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	25,044.08
District Mills	999	22.44
Total Estimated Revenues to Fund Adopted Budget	0004	79,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
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14 Retirement Fund

Adopted Budget	0001	261,350.00

Budget Uses

Expenditure Budget	0002	261,350.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	128,427.13
Operating Reserve	0961	52,270.00
Unreserved Fund Balance Reappropriated	0970	76,157.13

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	185,192.87
Total Estimated Revenues to Fund Adopted Budget	0004	261,350.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	2,232.00

Budget Uses

Expenditure Budget	0002	2,232.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9.63
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9.63

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	2,222.37
District Mills	999	1.99
Total Estimated Revenues to Fund Adopted Budget	0004	2,232.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	2,578.27

Budget Uses

Expenditure Budget	0002	2,578.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	1,919.23
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,919.23
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	659.04
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,578.27
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	1.88

Budget Uses

Expenditure Budget	0002	1.88
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1.88
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1.88

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1.88
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

02 Big Horn

0026 Wyola Elem

Submit ID: 0026-39529310

61 Building Reserve Fund

Adopted Budget		0001	115,450.16

Budget Uses

Expenditure Budget		0002	115,450.16
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	90,110.16
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	90,110.16
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	19,440.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	5,900.00	
District Tax Levy		1110	5,900.00
District Mills		999	5.29
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	5.29
Total Estimated Revenues to Fund Adopted Budget		0004	115,450.16

Budget Report
FY 2025

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-04706990

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	8	N/A	1,340,737

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: D'Rae Hammond

(Signature) (Date)

Chairperson, School Trustees: David Gambill

(Signature) (Date)

County Superintendent: Suzy Rios

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-04706990

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	114,697.37	11,678.40	10%	10.18%	3,687.79	58,183.81	52,825.77	39.40
10 Transportation	2,057.44	123.80	20%	6.02%	0.00	2,057.44	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	14,781.78	2,956.36	20%	20.00%	2,676.11	12,105.67		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	612.54	0.00	N/A	0.00%	524.29	88.25	0.00	0.00
29 Flexibility	1,124.67	0.00	N/A	0.00%	1,124.67	0.00	0.00	0.00
61 Building Reserve	66,127.11	0.00	N/A	0.00%	50,467.11	12,528.00	3,132.00	2.34
Total of All Funds	199,400.91	14,758.56			58,479.97	84,963.17	55,957.77	41.74

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-04706990

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 YAAK K-8 8

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	48,907.79
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	3,673.00
D.	At Risk Student	(I-D)	1,900.56
E.	Indian Education For All	(I-E)	197.04
F.	American Indian Achievement Gap	(I-F)	242.00
G.	Data For Achievement	(I-G)	188.64
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	1,270.64
I.	State Special Education Related-Services Payment To Coop	(I-I)	423.52
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	32.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	6
B.	BASE Budget Limit	(II-B)	82,024.07
C.	Maximum Budget Limit	(II-C)	101,036.16
D.	Over-BASE Levy As Submitted on Budget	(II-D)	19,017.11
E.	Adopted Budget	(II-E)	101,041.18

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	75%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	95,680.26
H.	Maximum Budget Limit	(II-H)	118,155.90
I.	Highest Budget Without a Vote	(II-I)	114,697.37
J.	Highest Budget	(II-J)	118,155.90
K.	Highest Voted Amount	(II-K)	3,458.53
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	114,697.37

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		11,469.74
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		208.66
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	208.66	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		3,687.79
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	3,687.79	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		15,366.19

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		114,697.37
1.	BASE Budget Limit	(V-A1)	95,680.26	
2.	Over-BASE Budget	(V-A2)	19,017.11	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		48,907.79
1.	Direct State Aid Paid By State	(V-B1)	48,907.79	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		3,673.00
D.	At Risk Student	(V-D)		1,900.56
E.	Indian Education For All	(V-E)		197.04
F.	American Indian Achievement Gap	(V-F)		242.00
G.	Data For Achievement	(V-G)		188.64
H.	Special Education Allowable Cost Payment	(V-H)		1,270.64
I.	Remaining Fund Balance Available	(V-I)		3,687.79
J.	Non-Levy Revenue and Funding Sources	(V-J)		997.10
1.	Actual Non-Levy Revenue	(V-J1)	997.10	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		34,615.70
1.	State - Guaranteed Tax Base Aid	(V-L1)	807.04	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	33,808.66	
M.	**Subtotal of BASE Budget Revenue	(V-M)		95,680.26

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		0.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		19,017.11
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		19,017.11

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.22
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		14.18
1.	District Property Tax Levy Mills	(V-U1)	14.18	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		39.40

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

01 General Fund

Adopted Budget	0001	114,697.37

Budget Uses

Expenditure Budget	0002	114,697.37
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	3,687.79
Direct State Aid	3110	48,907.79
Quality Educator	3111	3,673.00
At Risk Student	3112	1,900.56
Indian Education For All	3113	197.04
American Indian Achievement Gap	3114	242.00
State Special Education Allowable Cost Payment to Districts	3115	1,270.64
Data For Achievement	3116	188.64
State - Guaranteed Tax Base Aid	3120	807.04

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	997.10
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	33,808.66	
Over-BASE Levy	1110(c)	19,017.11	
District Tax Levy		1110	52,825.77
Total Estimated Revenues to Fund Adopted Budget		0004	114,697.37
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	2,057.44

Budget Uses

Expenditure Budget	0002	2,057.44
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	1,870.40
Contingency	0006	187.04
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	123.80
Operating Reserve	0961	123.80
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	1,028.72
State - On-Schedule Transportation Reimbursement	3210	1,028.72
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	2,057.44
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-04706990

14 Retirement Fund

Adopted Budget	0001	14,781.78

Budget Uses

Expenditure Budget	0002	14,781.78
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	5,632.47
Operating Reserve	0961	2,956.36
Unreserved Fund Balance Reappropriated	0970	2,676.11

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	12,105.67
Total Estimated Revenues to Fund Adopted Budget	0004	14,781.78
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	612.54

Budget Uses

Expenditure Budget	0002	612.54
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	524.29
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	524.29
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	88.25
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	612.54
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-04706990

29 Flexibility Fund

Adopted Budget	0001	1,124.67

Budget Uses

Expenditure Budget	0002	1,124.67
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	1,124.67
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	1,124.67

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	1,124.67
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

27 Lincoln

0533 Yaak Elem

Submit ID: 0533-04706990

61 Building Reserve Fund

Adopted Budget		0001	66,127.11

Budget Uses

Expenditure Budget		0002	66,127.11
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	50,467.11
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	50,467.11
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	12,528.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	3,132.00	
District Tax Levy		1110	3,132.00
District Mills		999	2.34
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	2.34
Total Estimated Revenues to Fund Adopted Budget		0004	66,127.11

Budget Report
FY 2025

56 Yellowstone

Submit ID: 1196-42351475

1196 Yellowstone Academy Elem

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	* 57	N/A	15,058

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Laurie Hickethier

(Signature) (Date)

Chairperson, School Trustees: Michael Chandler

(Signature) (Date)

County Superintendent: Marci Shafer

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

56 Yellowstone

Submit ID: 1196-42351475

1196 Yellowstone Academy Elem

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	732,718.27	48,290.55	10%	6.59%	0.00	732,332.44	385.83	23.72
10 Transportation	0.96	0.00	20%	0.00%	0.96	0.00	0.00	0.00
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	240,000.00	48,000.00	20%	20.00%	19,716.06	220,283.94		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	6,978.57	0.00	N/A	0.00%	6,443.51	535.06	0.00	0.00
29 Flexibility	9.60	0.00	N/A	0.00%	9.60	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	979,707.40	96,290.55			26,170.13	953,151.44	385.83	23.72

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

56 Yellowstone **Submit ID: 1196-42351475**

1196 Yellowstone Academy Elem

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit:

E1	YELLOWSTONE EDUC CENTER K-6	33 *
M1	YELLOWSTONE ACAD 7-8	24 *

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	258,624.54
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	84,479.00
D.	At Risk Student	(I-D)	14,198.13
E.	Indian Education For All	(I-E)	1,403.91
F.	American Indian Achievement Gap	(I-F)	2,178.00
G.	Data For Achievement	(I-G)	1,344.06
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	8,894.48
I.	State Special Education Related-Services Payment To Coop	(I-I)	2,964.64
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	8,748.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	57
B.	BASE Budget Limit	(II-B)	607,661.51
C.	Maximum Budget Limit	(II-C)	728,157.80
D.	Over-BASE Levy As Submitted on Budget	(II-D)	0.00
E.	Adopted Budget	(II-E)	728,157.80

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	580,103.95
H.	Maximum Budget Limit	(II-H)	702,935.10
I.	Highest Budget Without a Vote	(II-I)	732,718.27
J.	Highest Budget	(II-J)	732,718.27
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	732,718.27

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		48,290.55
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		48,290.55

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		732,718.27
1.	BASE Budget Limit	(V-A1)	580,103.95	
2.	Over-BASE Budget	(V-A2)	152,614.32	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		258,624.54
1.	Direct State Aid Paid By State	(V-B1)	258,624.54	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		84,479.00
D.	At Risk Student	(V-D)		14,198.13
E.	Indian Education For All	(V-E)		1,403.91
F.	American Indian Achievement Gap	(V-F)		2,178.00
G.	Data For Achievement	(V-G)		1,344.06
H.	Special Education Allowable Cost Payment	(V-H)		8,894.48
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,093.44
1.	Actual Non-Levy Revenue	(V-J1)	1,093.44	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		207,888.39
1.	State - Guaranteed Tax Base Aid	(V-L1)	207,502.56	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	385.83	
M.	**Subtotal of BASE Budget Revenue	(V-M)		580,103.95

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		152,614.32
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	152,614.32	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	0.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		0.00
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		152,614.32

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		23.72
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		0.00
1.	District Property Tax Levy Mills	(V-U1)	0.00	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		23.72

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

56 Yellowstone

Submit ID: 1196-42351475

1196 Yellowstone Academy Elem

01 General Fund

Adopted Budget	0001	732,718.27

Budget Uses

Expenditure Budget	0002	732,718.27
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	258,624.54
Quality Educator	3111	84,479.00
At Risk Student	3112	14,198.13
Indian Education For All	3113	1,403.91
American Indian Achievement Gap	3114	2,178.00
State Special Education Allowable Cost Payment to Districts	3115	8,894.48
Data For Achievement	3116	1,344.06
State - Guaranteed Tax Base Aid	3120	207,502.56

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,093.44
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Budget Report
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1196 Yellowstone Academy Elem

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	0.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	152,614.32
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00		
BASE Levy	1110(b)	385.83		
Over-BASE Levy	1110(c)	0.00		
District Tax Levy			1110	385.83
Total Estimated Revenues to Fund Adopted Budget			0004	732,718.27
Estimated Revenues Exceeding Adopted Budget			0004a	0.00

10 Transportation Fund

Adopted Budget	0001	0.96

Budget Uses

Expenditure Budget	0002	0.96
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.96
Fund Balance for Budget	TFS48	0.96
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.96

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.96
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	240,000.00

Budget Uses

Expenditure Budget	0002	240,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	67,716.06
Operating Reserve	0961	48,000.00
Unreserved Fund Balance Reappropriated	0970	19,716.06

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	220,283.94
Total Estimated Revenues to Fund Adopted Budget	0004	240,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone

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1196 Yellowstone Academy Elem

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone

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1196 Yellowstone Academy Elem

28 Technology Fund

Adopted Budget	0001	6,978.57

Budget Uses

Expenditure Budget	0002	6,978.57
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	6,443.51
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	6,443.51
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	535.06
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	6,978.57
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone

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1196 Yellowstone Academy Elem

29 Flexibility Fund

Adopted Budget	0001	9.60

Budget Uses

Expenditure Budget	0002	9.60
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	9.60
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	9.60

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	9.60
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

56 Yellowstone

Submit ID: 1196-42351475

1196 Yellowstone Academy Elem

61 Building Reserve Fund

Adopted Budget		0001	0.00

Budget Uses

Expenditure Budget		0002	0.00
Add To Fund Balance		0003	0.00
TIF Fund Balance for Budget		TFS47	0.00
Fund Balance for Budget		TFS48	0.00
Operating Reserve		0961	0.00
Unreserved Fund Balance Reappropriated		0970	0.00
TIF Fund Balance Reappropriated		0973	0.00

Estimated Funding Sources

Coal Gross Proceeds		1123	0.00
BR Permissive Revenues - Coal Gross Proceeds		1125	0.00
Tax Title and Property Sales		1130	0.00
BR Permissive Revenues - Tax Title and Property Sales		1131	0.00
Interest Earnings		1510	0.00
BR Permissive Revenues - Interest Earnings		1511	0.00
Other Revenue from Local Sources		1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources		1901	0.00
State - School Major Maintenance Aid (SMMA)		3283	0.00
State - Payment in Lieu of Taxes - FWP		3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP		3303	0.00
Montana Oil and Gas Tax		3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax		3461	0.00
Other Revenue		9100	0.00
BR Permissive Revenues - Other Revenue		9101	0.00
Residual Equity Transfers In		9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)			No
Building Reserve Voted Levy	1110(a)	0.00	
Building Reserve Permissive Levy	1110(b)	0.00	
District Tax Levy		1110	0.00
District Mills		999	0.00
Building Reserve Voted Mills		0134	0.00
Building Reserve Permissive Mills		0135	0.00
Total Estimated Revenues to Fund Adopted Budget		0004	0.00

Budget Report
FY 2025

03 Blaine

0034 Zurich Elem

Submit ID: 0034-20031448

Due Dates:

Board of Trustees adopts Final Budget no later than August 25th before: computation of GF levy requirement by Cty Supt. & the fixing of district tax levies. (MCA 20-9-131)
Board of Trustees transmits to County Supt. within 3 days after final approval. (MCA 20-9-131)
County Supt. transmits to County Commissioners by the later of the 1st Tuesday in September or within 30 calendar days after receipt of certified taxable values. (MCA 20-9-142)
County Supt. transmits to Office of Public Instruction on or before September 15th. (MCA 20-9-134)

District ANB And Taxable Valuation

	ANB		Taxable Valuation
	EL	HS	
District:	30	N/A	2,085,531

* indicates that the 3 year average ANB was used to calculate the budget limitations

The final budget is approved as set forth in this document.

Certification

District Clerk: Elizabeth Carter

(Signature) (Date)

Chairperson, School Trustees: Isaac Drugge

(Signature) (Date)

County Superintendent: Kendall Harwood

(Signature) (Date)

Chairperson, County Commissioners:

(Print)

(Signature) (Date)

Name of Contact:

(Print)

(Signature) (Phone)

Budget Report
FY 2025

03 Blaine

0034 Zurich Elem

Submit ID: 0034-20031448

Summary

Fund [A]	Adopted Budget [B]	Total Reserves (961-966) [C]	Reserve Limit [D]	% of Adopted Budget Reserved (C/B) x 100 [E]	Unreserved Fund Balance Reappropriated (970) [F	Other Revenue [G]	District Property Tax Requirements (B - F - G = H) If < 0, enter 0 [H]	District Mill Levies H / (TV x .001) [I]
01 General	280,768.33	27,496.28	10%	9.79%	0.00	187,067.15	93,701.18	44.93
10 Transportation	61,500.00	12,300.00	20%	20.00%	4,023.74	32,467.11	25,009.15	11.99
11 Bus Depreciation Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
13 Tuition	0.00		N/A		0.00	0.00	0.00	0.00
14 Retirement	25,000.00	5,000.00	20%	20.00%	2,084.52	22,915.48		
17 Adult Education	0.00	0.00	35%	0.00%	0.00	0.00	0.00	0.00
19 Non-Operating	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
28 Technology	768.82	0.00	N/A	0.00%	559.13	209.69	0.00	0.00
29 Flexibility	217,316.30	0.00	N/A	0.00%	217,316.30	0.00	0.00	0.00
61 Building Reserve	0.00	0.00	N/A	0.00%	0.00	0.00	0.00	0.00
Total of All Funds	585,353.45	44,796.28			223,983.69	242,659.43	118,710.33	56.92

50 Debt Service Tax Jurisdiction								
	0.00	0.00	20-9-438	0.00%	0.00	0.00	0.00	0.00

Budget Report
FY 2025

03 Blaine

0034 Zurich Elem

Submit ID: 0034-20031448

General Fund Limits And Reserves Worksheet

PART I. Certified Budget Data

ANB By Budget Unit: E1 ZURICH K-8 30

* indicates that the 3 year average ANB was used to calculate the budget limitations

A.	Direct State Aid	(I-A)	110,894.44
B.	Mandatory Non-isolated Levy	(I-B)	0.00
C.	Quality Educator	(I-C)	14,692.00
D.	At Risk Student	(I-D)	3,974.03
E.	Indian Education For All	(I-E)	738.90
F.	American Indian Achievement Gap	(I-F)	1,452.00
G.	Data For Achievement	(I-G)	707.40
H.	State Special Education Allowable Cost Payment to Districts	(I-H)	4,764.90
I.	State Special Education Related-Services Payment To Coop	(I-I)	1,588.20
J.	District GTB Subsidy Per Elementary Base Mill	(I-J)	1,467.00
K.	District GTB Subsidy Per High School Base Mill	(I-K)	N/A

PART II. General Fund Budget Limits

Prior Year Budget Data:

A.	ANB	(II-A)	28
B.	BASE Budget Limit	(II-B)	207,876.09
C.	Maximum Budget Limit	(II-C)	257,053.22
D.	Over-BASE Levy As Submitted on Budget	(II-D)	41,420.11
E.	Adopted Budget	(II-E)	263,408.37

Current Year Budget Data:

F.	% Special Education in Maximum Budget	(II-F)	100%
G.	BASE Budget (Minimum Budget Amount Required)	(II-G)	227,339.27
H.	Maximum Budget Limit	(II-H)	280,768.33
I.	Highest Budget Without a Vote	(II-I)	280,768.33
J.	Highest Budget	(II-J)	280,768.33
K.	Highest Voted Amount	(II-K)	0.00
L.	Amount Approved on Ballot by Voters	(II-L)	0.00
M.	Adopted Budget	(II-M)	280,768.33

PART III. General Fund Balance For Budget As Of June 30

A.	Operating Reserve (961)	(III-A)		27,496.28
B.	TIF Operating Reserve (962)	(III-B)		0.00
C.	Excess Reserves	(III-C)		0.00
1.	Reserve For Protested/Delinquent Taxes (963)	(III-C1)	0.00	
2.	Reserve For Tax Audit Receipts (964)	(III-C2)	0.00	
D.	Unreserved Fund Balance Reappropriated (970)	(III-D)		0.00
1.	Prior Year Excess Reserves Funding Over-BASE (970a)	(III-D1)	0.00	
2.	Remaining Fund Balance Available (970b)	(III-D2)	0.00	
3.	TIF Fund Balance Reappropriated (970c)	(III-D3)	0.00	
E.	TOTAL GENERAL FUND BALANCE FOR BUDGET (TFS48)	(III-E)		27,496.28

PART V. General Fund Worksheet

General Fund Budget:

A.	Adopted General Fund Budget	(V-A)		280,768.33
1.	BASE Budget Limit	(V-A1)	227,339.27	
2.	Over-BASE Budget	(V-A2)	53,429.06	

Funding The BASE Budget:

B.	Direct State Aid	(V-B)		110,894.44
1.	Direct State Aid Paid By State	(V-B1)	110,894.44	
2.	Direct State Aid Paid By Non-Isolated District	(V-B2)	0.00	
C.	Quality Educator	(V-C)		14,692.00
D.	At Risk Student	(V-D)		3,974.03
E.	Indian Education For All	(V-E)		738.90
F.	American Indian Achievement Gap	(V-F)		1,452.00
G.	Data For Achievement	(V-G)		707.40
H.	Special Education Allowable Cost Payment	(V-H)		4,764.90
I.	Remaining Fund Balance Available	(V-I)		0.00
J.	Non-Levy Revenue and Funding Sources	(V-J)		1,065.79
1.	Actual Non-Levy Revenue	(V-J1)	1,065.79	
2.	Anticipated Non-Levy Revenue	(V-J2)	0.00	
3.	TIF Applied To BASE Budget	(V-J3)	0.00	
4.	Excess Levy BASE	(V-J4)	0.00	
K.	Other Non-Levy Revenue and Funding Sources	(V-K)		0.00
L.	BASE Levy Requirements	(V-L)		89,049.81
1.	State - Guaranteed Tax Base Aid	(V-L1)	36,777.69	
2.*	District Property Tax Levy To Fund BASE (BASE Levy)	(V-L2)	52,272.12	
M.	**Subtotal of BASE Budget Revenue	(V-M)		227,339.27

Funding The Over-BASE Budget:

N.	Fund Balance & Non-Levy Revenue Available To Fund Over-BASE	(V-N)		0.00
O.	Over-BASE Only Revenues and Funding Sources	(V-O)		12,000.00
1.	Prior Year Excess Reserves Reappropriated (Over-BASE Only)	(V-O1)	0.00	
2.	Tuition	(V-O2)	0.00	

3.	Flexible Non-Voted Levy Authority Transferred from Other Funds	(V-O3)	0.00	
4.	Oil & Gas Revenues	(V-O4)	12,000.00	
5.	TIF Applied To Over-BASE Budget	(V-O5)	0.00	
6.	Excess Levy Over-BASE	(V-O6)	0.00	
P.	District Property Tax Levy To Fund Over-BASE Budget (Over-BASE Levy)(GF)	(V-P)		41,429.06
Q.	Subtotal of Over-BASE Revenue and Funding Sources	(V-Q)		53,429.06

Mill Levies:

R.	District Non-Isolated Mills	(V-R)		0.00
S.	BASE Mills - Elementary	(V-S)		25.07
T.	BASE Mills - High School	(V-T)		0.00
U.	Over-BASE Mills	(V-U)		19.86
1.	District Property Tax Levy Mills	(V-U1)	19.86	
2.	Flexible Non-Voted Levy Authority	(V-U2)	0.00	
V.	Total General Fund Mills	(V-V)		44.93

* Should be approximately equal to (Taxable Value X .001) X BASE Mills
** BASE Budget Revenue cannot exceed BASE Budget Limit. Excess BASE Budget Revenue is reported on line V-O and is applied to the Over-BASE Budget

Budget Report
FY 2025

03 Blaine

0034 Zurich Elem

Submit ID: 0034-20031448

01 General Fund

Adopted Budget	0001	280,768.33

Budget Uses

Expenditure Budget	0002	280,768.33
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00

Estimated Funding Sources

Unreserved Fund Balance Reappropriated	0970	0.00
Direct State Aid	3110	110,894.44
Quality Educator	3111	14,692.00
At Risk Student	3112	3,974.03
Indian Education For All	3113	738.90
American Indian Achievement Gap	3114	1,452.00
State Special Education Allowable Cost Payment to Districts	3115	4,764.90
Data For Achievement	3116	707.40
State - Guaranteed Tax Base Aid	3120	36,777.69

Actual Non-levy Revenue and Funding Sources

Tax Title and Property Sales	1130	0.00
Interest Earnings	1510	1,065.79
Revenue from Community Services Activities	1800	0.00
Other Revenue from Local Sources	1900	0.00
Rentals	1910	0.00
Dormitory Charges	1915	0.00
Contributions/Donations from Private Sources	1920	0.00
Textbook Sales and Rentals	1940	0.00
Fees - Users/Resale of Supplies	1945	0.00
Services Provided Other School Districts or Coops	1950	0.00
Services Provided Other Local Governmental Units	1960	0.00
Summer School Fees	1981	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00

Anticipated Non-levy Revenue and Funding Sources - BASE

Oil & Gas Revenues - BASE Budget	0171	0.00
TIF Applied To BASE Budget	0174	0.00
Coal Gross Proceeds	1123	0.00
School Block Grant Coal Mitigation	3449	0.00
Federal Revenue in Lieu of Taxes	4800	0.00

Anticipated Non-levy Revenue and Funding Sources - Over-BASE

Oil & Gas Revenues - Over-BASE Budget	0172	12,000.00
TIF Applied To Over-BASE Budget	0175	0.00
Individual Tuition	1310	0.00
Tuition from School Districts Within State	1320	0.00
Tuition from School Districts Outside State	1330	0.00
State - Tuition for State Placement	3117	0.00

Other Non-levy Revenue

District Levy - Distribution of Prior Year Protested/Delinquent Taxes	1117	0.00
District Levy - Dept. or Revenue Tax Audit Receipts	1118	0.00
Penalties and Interest on Taxes	1190	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Levies

Mandatory Non-isolated Levy	1110(a)	0.00	
BASE Levy	1110(b)	52,272.12	
Over-BASE Levy	1110(c)	41,429.06	
District Tax Levy		1110	93,701.18
Total Estimated Revenues to Fund Adopted Budget		0004	280,768.33
Estimated Revenues Exceeding Adopted Budget		0004a	0.00

10 Transportation Fund

Adopted Budget	0001	61,500.00

Budget Uses

Expenditure Budget	0002	61,500.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	19,970.10
Contingency	0006	1,997.01
Over-Schedule	0011	39,532.89
Fund Balance for Budget	TFS48	16,323.74
Operating Reserve	0961	12,300.00
Unreserved Fund Balance Reappropriated	0970	4,023.74

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Individual Transportation Fees	1410	0.00
Transportation Fees from Other School Districts Within State	1420	0.00
Transportation Fees from Other School Districts Outside State	1430	0.00
Other Transportation Fees	1440	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Tuition for State Placement	3117	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	10,500.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	10,983.55
State - On-Schedule Transportation Reimbursement	3210	10,983.56
District Tax Levy	1110	25,009.15
District Mills	999	11.99
Total Estimated Revenues to Fund Adopted Budget	0004	61,500.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

Budget Report
FY 2025

03 Blaine

0034 Zurich Elem

Submit ID: 0034-20031448

11 Bus Depreciation Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00

13 Tuition Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Direct State Aid	3110	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

14 Retirement Fund

Adopted Budget	0001	25,000.00

Budget Uses

Expenditure Budget	0002	25,000.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	7,084.52
Operating Reserve	0961	5,000.00
Unreserved Fund Balance Reappropriated	0970	2,084.52

Estimated Funding Sources

Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
County Retirement Distribution	2240	22,915.48
Total Estimated Revenues to Fund Adopted Budget	0004	25,000.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

17 Adult Education Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Fees for Adult Education	1340	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

19 Non-Operating Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00

Transportation Schedule Data

On-Schedule	0005	0.00
Contingency	0006	0.00
Over-Schedule	0011	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00

Reimbursements

County On-Schedule Transportation Reimbursement	2220	0.00
State - On-Schedule Transportation Reimbursement	3210	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

28 Technology Fund

Adopted Budget	0001	768.82

Budget Uses

Expenditure Budget	0002	768.82
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	559.13
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	559.13
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Technology Aid	3281	209.69
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	768.82
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

29 Flexibility Fund

Adopted Budget	0001	217,316.30

Budget Uses

Expenditure Budget	0002	217,316.30
Add To Fund Balance	0003	0.00
Fund Balance for Budget	TFS48	217,316.30
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	217,316.30

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
State - Transformational Learning Aid	3760	0.00
State - Advanced Opportunity Aid	3770	0.00
Transfers for Transformational Learning	5304	0.00
District Tax Levy	1110	0.00
District Mills	999	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	217,316.30
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

50 Debt Service Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Fund Balance In Sinking Fund	0960	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
Interest Earnings	1510	0.00
Other Revenue from Local Sources	1900	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
Montana Oil and Gas Tax	3460	0.00
Other Revenue	9100	0.00
Residual Equity Transfers In	9710	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00
Estimated Revenues Exceeding Adopted Budget	0004a	0.00

61 Building Reserve Fund

Adopted Budget	0001	0.00

Budget Uses

Expenditure Budget	0002	0.00
Add To Fund Balance	0003	0.00
TIF Fund Balance for Budget	TFS47	0.00
Fund Balance for Budget	TFS48	0.00
Operating Reserve	0961	0.00
Unreserved Fund Balance Reappropriated	0970	0.00
TIF Fund Balance Reappropriated	0973	0.00

Estimated Funding Sources

Coal Gross Proceeds	1123	0.00
BR Permissive Revenues - Coal Gross Proceeds	1125	0.00
Tax Title and Property Sales	1130	0.00
BR Permissive Revenues - Tax Title and Property Sales	1131	0.00
Interest Earnings	1510	0.00
BR Permissive Revenues - Interest Earnings	1511	0.00
Other Revenue from Local Sources	1900	0.00
BR Permissive Revenues - Other Revenue from Local Sources	1901	0.00
State - School Major Maintenance Aid (SMMA)	3283	0.00
State - Payment in Lieu of Taxes - FWP	3302	0.00
BR Permissive Revenues - State Payment in Lieu of Taxes-FWP	3303	0.00
Montana Oil and Gas Tax	3460	0.00
BR Permissive Revenues - Montana Oil and Gas Tax	3461	0.00
Other Revenue	9100	0.00
BR Permissive Revenues - Other Revenue	9101	0.00
Residual Equity Transfers In	9710	0.00
Use Estimated Non-levy Revenue to Lower Levies? (Yes or No)		No

Building Reserve Voted Levy	1110(a)	0.00
Building Reserve Permissive Levy	1110(b)	0.00

District Tax Levy	1110	0.00
District Mills	999	0.00
Building Reserve Voted Mills	0134	0.00
Building Reserve Permissive Mills	0135	0.00
Total Estimated Revenues to Fund Adopted Budget	0004	0.00